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CANADA

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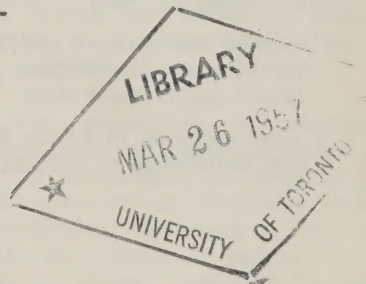
**A  
CONSOLIDATION OF  
PUBLIC FINANCE STATISTICS**

**MUNICIPALITIES, PROVINCES AND  
THE GOVERNMENT OF CANADA**

**1954**

**(Fiscal Year Ended Nearest December 31, 1954)**

**Actual**



*Published by Authority of*  
**The Right Honourable C. D. Howe, Minister of Trade and Commerce**

**DOMINION BUREAU OF STATISTICS**

**Public Finance and Transportation Division**

**Public Finance Section**

**Annual Publications prepared in the Public Finance and  
Transportation Division dealing with public finance**

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## INTRODUCTION

As the title indicates, this publication consolidates public finance statistics of federal, provincial and municipal governments for the fiscal year ended nearest to December 31, 1954. The term "consolidation" means the combined total of similar items for all three levels of government after the elimination of all inter-governmental relationships. This elimination is a statistical device which permits the presentation of the true relationship between government and the public as to revenue raised, expenditures made and debt owed. Straight addition of the statistics for all governments would present an inflated picture of the total cost and liabilities of government. Consolidation also permits review of the relevant position of each level of government in the light of its respective taxing and revenue-producing power.

The classifications, concepts and definitions followed are those which have been the subject of

discussions and agreements at Dominion-Provincial Conferences on provincial and municipal finance statistics. The federal accounts have been analysed and presented in a form comparable thereto to the extent applicable. Further details concerning the bases of presentation may be obtained by reference to other publications of the Dominion Bureau of Statistics. (See inside of cover).

The statistics for the federal and provincial governments are based on final information contained in the Public Accounts.

In the case of municipal governments these data are based primarily on published reports of provincial departments of municipal affairs, supplemented by information from individual municipal reports.

## EXPLANATORY COMMENT

### Tables 1 and 2—Net General Revenue and Expenditure

In this presentation transfer payments from one level of government to another have been treated as follows:

(a) Grants-in-aid and shared-cost contributions have been eliminated from revenue and related expenditures of the receiving government but are included in the expenditure of the paying government under the appropriate function of expenditure.

(b) General grants, subsidies and tax rental payments are eliminated from the expenditure of the paying government and from the revenue of the receiving government.

Details of the above transfer payments are given in Table 3. Because of differences in fiscal year-ends, accounting methods, etc., the amounts received by one level of government do not necessarily agree with the amounts paid by the other level of government.

The ordinary revenues and expenditures of municipal utilities and enterprises, hospitals, libraries and certain special areas are not included nor is capital expenditure on municipal utilities and enterprises; only surpluses, deficits and levies actually taken into the municipal accounts are reflected. Municipal expenditure on education is included at the amount of local taxation plus capital expenditure, less debt service, which appears under debt charges.

Property taxes include all municipal and school taxes levied on real and personal property, its use and occupancy. Grants in lieu of municipal taxes on federal and provincial property paid to municipal governments have been eliminated from revenue of the municipal governments and from the expenditure of the paying governments. However, similar grants from federal and provincial enterprises have been included in revenue and are shown as a separate item in Table 1.

For provincial and municipal governments, expenditures on capital account (for the construction or acquisition of property, public works and other projects) are combined with ordinary account expenditures. Receipts of the provincial governments in respect of capital account transactions, such as grants, contributions or other recoveries of amounts expended, are deducted from related expenditures. It is not possible, at present, to show municipal capital expenditure on a similar basis.

Provisions for debt retirement, including both principal instalments and sinking fund provisions, have been omitted from expenditure totals and the amounts omitted are shown at the foot of Table 2.

In Table 1, "other revenue", item 23 includes the following:

Federal—profit on foreign exchange, fines and penalties, net revenue from operations of the Royal Canadian Mint and the Post Office Department, and other miscellaneous items.

**Provincial** — fines, penalties and other miscellaneous items.

**Municipal** — rents, concessions, franchises, tax penalties, contributions other than from governments or government enterprises, and sundry items which either do not fall into recommended classifications or cannot be classified properly from information available.

In Table 2, "other expenditure" as indicated by item 23 includes the following:

**Federal and Provincial** — recreation and cultural services, trade and industrial development, local government planning and development, civil defence, housing and other sundry items. On the federal level expenditures for immigration and external affairs are also included.

**Municipal** — recreation and community services, utilities and other municipal enterprises (deficits and levies), joint or special expenditures and sundry miscellaneous items.

Actual municipal revenue, expenditure and debt figures were not available for the Province of Quebec, so estimated figures prepared for "Comparative Statistics of Public Finance—Federal-Provincial Conference 1955" were used.

#### **Table 4 — Direct and Indirect Debt**

In arriving at combined debt figures, inter-governmental balances, such as specifically iden-

tifiable treasury bills, loans and advances or other liabilities owing to other governments, have been eliminated. Securities such as bonds or debentures issued by one government and held as investments by another government are not considered as inter-governmental debt and consequently have not been eliminated.

Only sinking funds or special debt retirement funds are shown as deductions from funded debt. Otherwise the statistics reflect the gross debt of each level of government.

For the Province of Quebec, in the absence of information on municipal finance in the Province, an estimate of direct and indirect debt was prepared from information supplied by the Bank of Canada.

These statistics, in respect of the federal and provincial governments, are for the year ended March 31, 1955. For municipal governments they are for the calendar year 1954, except for several important cities in the Province of Quebec, notably Quebec and Montreal, where the fiscal year terminates at the end of April or May, 1955. For local school authorities the calendar year applies for all provinces except Prince Edward Island and Quebec where the fiscal year ends June 30, 1954.

Rural district school taxes taken from the Public Accounts of British Columbia are for the year ended March 31, 1955.

**TABLE 1. Net General Revenue — All Governments**  
**After Elimination of Inter-government Transfers**  
**For the Fiscal Year Ended Nearest to December 31, 1954**  
(Thousands of dollars)

No.	Source	Federal	Provincial	Municipal	Total
	<b>Taxes:</b>				
	Income:				
1	Corporations .....	1,066,586	48,988	—	1,115,574
2	Individuals .....	1,284,347	25,224	—	1,309,571
3	Interest dividends and other income going abroad .....	61,264	—	—	61,264
	General sales .....	715,269	128,590	38,603	882,462
4	Motor fuel and fuel oil sales .....	—	240,297	220	240,517
5	Other sales .....	—	42,583	1,976	44,559
6	Excise duties and special excise taxes .....	477,985	—	—	477,985
7	Customs import duties .....	397,228	—	—	397,228
8	Real and personal property .....	—	7,217	651,859	659,076
9	Business .....	—	—	58,267	58,267
10	Succession duties .....	44,768	40,663	—	85,431
11	Other .....	15,480	33,131	16,088	64,699
12	<b>Total taxes .....</b>	<b>4,062,927</b>	<b>566,693</b>	<b>767,013</b>	<b>5,396,633</b>
	<b>Privileges, licences and permits:</b>				
13	Liquor control and regulation .....	11	30,635	—	30,646
14	Motor vehicles .....	341	94,371	—	94,712
15	Natural resources .....	2,653	184,833	—	187,486
16	Other .....	12,329	17,421	16,559	46,309
17	<b>Total privileges, licences and permits .....</b>	<b>15,334</b>	<b>327,260</b>	<b>16,559</b>	<b>359,153</b>
18	Sales and services .....	45,620	22,654	—	68,274
	<b>Receipts from government enterprises:</b>				
	Own enterprises:				
19	Liquor boards and commissions .....	—	127,549	—	127,549
20	Other .....	50,840	3,450	32,401	86,691
21	In lieu of municipal taxes from federal and provincial government enterprises .....	—	—	2,432	2,432
22	<b>Total receipts from government enterprises .....</b>	<b>50,840</b>	<b>130,999</b>	<b>34,833</b>	<b>216,672</b>
23	Other revenue .....	15,956	5,274	66,677	87,907
24	<b>Sub-total items 1 to 23 .....</b>	<b>4,190,677</b>	<b>1,052,880</b>	<b>885,082</b>	<b>6,128,639</b>
25	Non-revenue and surplus receipts .....	13,792	2,099	—	15,891
26	<b>Total net general revenue after elimination of inter-government transfers .....</b>	<b>4,204,469</b>	<b>1,054,979</b>	<b>885,082</b>	<b>6,144,530</b>

**TABLE 2. Net General Expenditure — All Governments**  
**After Elimination of Inter-government Transfers**  
**For the Fiscal Year Ended Nearest to December 31, 1954**  
(Thousands of dollars)

No.	Function	Federal	Provincial	Municipal	Total
1	Defence services .....	1,515,699	—	—	1,515,699
2	Veterans' pensions and other benefits .....	233,107	—	—	233,107
	Health:				
3	Hospital care .....	22,165	206,351	..	..
4	Other .....	32,336	28,550	..	..
5	<b>Total health .....</b>	<b>54,501</b>	<b>234,901</b>	<b>61,706</b>	<b>351,108</b>
	Social welfare:				
6	Aid to aged persons .....	374,172	40,165	..	..
7	Aid to unemployed and unemployables .....	612	19,586	..	..
8	Family allowances .....	368,986	—	—	368,986
9	National employment services .....	60,101	—	—	60,101
10	Other .....	12,773	63,875	..	..
11	<b>Total social welfare .....</b>	<b>816,644</b>	<b>123,626</b>	<b>30,809</b>	<b>971,079</b>
12	Education .....	21,536	274,552	426,620	722,708
	Transportation and communications:				
13	Highways, roads and bridges .....	24,212	366,626	191,936	582,774
14	Other .....	135,625	4,713	—	140,338
15	<b>Total transportation and communications .....</b>	<b>159,837</b>	<b>371,339</b>	<b>191,936</b>	<b>723,112</b>
16	Natural resources and primary industries .....	149,416	106,672	—	256,088
17	Debt charges excluding debt retirement .....	432,146	56,878	52,348	541,372
18	Payments to government enterprises .....	75,684	9,414	5,834	90,932
	Other expenditure:				
19	General government .....	196,866	55,790	81,371	334,027
20	Protection of persons and property .....	54,602	78,487	128,244	261,333
21	Sanitation and waste removal .....	—	—	142,144	142,144
22	International co-operation and assistance .....	251,131	—	—	251,131
23	Other .....	80,365	28,441	93,021	201,827
24	<b>Total other expenditure .....</b>	<b>582,964</b>	<b>162,718</b>	<b>444,780</b>	<b>1,190,462</b>
25	<b>Sub-total items 1 to 24 .....</b>	<b>4,041,534</b>	<b>1,340,100</b>	<b>1,214,033</b>	<b>6,595,667</b>
26	Non-expense and surplus payments .....	14,627	9,285	—	23,912
27	<b>Total net general expenditure after elimination of inter-government transfers .....</b>	<b>4,056,161</b>	<b>1,349,385</b>	<b>1,214,033</b>	<b>6,619,579</b>
28	Funded debt retirement reported as ordinary expenditure and excluded from above .....	—	71,410	86,037	157,447

**TABLE 3. Analysis of Inter-government Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1954**  
(Thousands of dollars)

**Eliminated from Revenue of Receiving Governments as Reported in Table 1**

	Received by Provincial from		Received by Municipal from	
	Federal	Municipal	Federal	Provincial
Tax rentals .....	327,954	—	—	—
Share of income tax on power utilities .....	7,294	—	—	—
Subsidies.....	24,358	—	—	38,918
Special payments .....	—	243	—	—
Grants in lieu of municipal taxes on federal and provincial property .....	—	—	3,558	586
<b>Total .....</b>	<b>359,606</b>	<b>243</b>	<b>3,558</b>	<b>39,504</b>

**Eliminated from Expenditure of Paying Governments as Reported in Table 2**

	Paid by Federal to		Paid by Provincial to Municipal	Paid by Municipal to Provincial
	Provincial	Municipal		
Tax rentals .....	327,967	—	—	—
Share of income tax on power utilities .....	7,294	—	—	—
Subsidies.....	24,354	—	36,056 <sup>1</sup>	—
Special payments .....	—	—	—	246
Grants in lieu of municipal taxes on federal and provincial property .....	—	3,371 <sup>2</sup>	616	—
<b>Total .....</b>	<b>359,615</b>	<b>3,371</b>	<b>36,672</b>	<b>246</b>

**Eliminated from Revenue and Expenditure of Receiving Governments**

	Received by Federal from Provincial	Received by Provincial from		Received by Municipal from	
		Federal	Municipal	Federal	Provincial
Grants-in-aid and shared cost contributions:					
Highways, roads and bridges .....	—	19,282	169	460	47,244
Hospital care .....	—	9,667	11,212	—	1,553
Other health .....	—	23,123	1,109	57	1,034
Aid to aged persons.....	—	20,879	6	—	1,896
Aid to unemployed and unemployables .....	—	453	106	—	8,739
Education .....	—	4,503	178	—	—
Natural resources and primary industries.....	90	3,720	57	—	—
Other .....	—	4,123	1,354	41	4,021
<b>Total .....</b>	<b>90</b>	<b>85,750</b>	<b>14,191</b>	<b>558</b>	<b>64,487</b>

1. Includes shared revenue contributions.

2. Excludes 12 paid to municipalities in Northwest Territories.

**TABLE 4. Direct and Indirect Debt-All Governments**  
**After Elimination of Inter-government Debt**  
**As at Fiscal Year End Nearest to December 31, 1954**  
(Thousands of dollars)

No.		Federal	Provincial	Municipal	Total before elimination	Inter-government debt eliminated	Total after elimination
	<b>Direct Debt</b>						
	Funded debt:						
1	Bonded debt.....	12,906,442	2,553,159	2,111,104	17,570,705	84,238	17,486,467
2	Deduct sinking funds .....	190,890	428,734	88,955	708,579	—	708,579
3	Item 1 less item 2.....	12,715,552	2,124,425	2,022,149	16,862,126	84,238	16,777,888
4	Treasury bills <sup>2</sup> .....	—	75,743	1,598	77,341	76,941	400
5	Item 3 plus item 4.....	12,715,552	2,200,168	2,023,747	16,939,467	161,179	16,778,288
6	Short term treasury bills <sup>3</sup> .....	1,590,000	4,850	—	1,594,850	—	1,594,850
7	Savings deposits and certificates	36,781	2,205	—	38,986	—	38,986
8	Temporary loans and overdrafts ..	—	30,236	115,590	145,826	—	145,826
	Accounts and other payables:						
9	Trust funds and other deposits	1,977,433	67,812	4,961	2,050,206	314	2,049,892
10	Other <sup>4</sup> .....	823,774	123,028	94,681	1,041,483	9,647	1,031,836
11	Other liabilities .....	256,846	27,851	100,684	385,381	25,430	359,951
12	<b>Total direct debt less sinking funds<sup>5</sup> .....</b>	<b>17,400,386</b>	<b>2,456,150</b>	<b>2,339,663</b>	<b>22,196,199</b>	<b>196,570</b>	<b>21,999,629</b>
	<b>Indirect Debt</b>						
13	Guaranteed bonds or debentures..	908,451	1,458,665	16,091	2,383,207	28,617	2,354,590
14	Deduct sinking funds .....	—	11,211	646	11,857	1,658	10,199
15	Item 13 less item 14.....	908,451	1,447,454	15,445	2,371,350	26,959	2,344,391
16	Guaranteed bank loans.....	132,580	32,647	795	166,022	1,777	164,245
17	Municipal Improvement Assistance Act loans .....	—	3,127	—	3,127	3,127	—
18	Other guarantees.....	220,500	28,198	—	248,698	772	247,926
19	<b>Total indirect debt less sinking funds .....</b>	<b>1,261,531</b>	<b>1,511,426</b>	<b>16,240</b>	<b>2,789,197</b>	<b>32,635</b>	<b>2,756,562</b>
20	<b>Total direct and indirect debt less sinking funds</b>	<b>18,661,917</b>	<b>3,967,576</b>	<b>2,355,903</b>	<b>24,985,396</b>	<b>229,205</b>	<b>24,756,191</b>

1. See table 5 for details.
2. Having a term of two or more years.
3. Consists of treasury bills, treasury notes and deposit certificates having a term of less than two years.
4. Includes bonds (or debentures) due and bond (or debenture) interest due.
5. Does not include surplus, reserves, unexpended balances and deferred revenue.

**TABLE 5. Analysis of Inter-government Debt<sup>1</sup>**  
**As at Fiscal Year End Nearest to December 31, 1954**  
 (Thousands of dollars)

	Due by Federal to		Due by Provincial to		Due by Municipal to		Total
	Provincial	Municipal	Federal	Municipal	Federal	Provincial	
<b>Direct Debt</b>							
Funded debt .....	—	—	75,343	—	4,911	80,925	161,179
Other liabilities .....	11,820	—	1,786	9,500	620	11,665	35,391
<b>Total direct inter-government debt .....</b>	<b>11,820</b>	<b>—</b>	<b>77,129</b>	<b>9,500</b>	<b>5,531</b>	<b>92,590</b>	<b>196,570</b>
<b>Indirect Debt</b>							
Guaranteed bonds or debentures .....	—	—	—	28,617	—	—	28,617
Deduct sinking funds .....	—	—	—	1,658	—	—	1,658
Net guaranteed bonds or debentures .....	—	—	—	26,959	—	—	26,959
Guaranteed bank loans .....	—	—	—	1,777	—	—	1,777
Municipal Improvement Assistance Act loans .....	—	—	3,127	—	—	—	3,127
Other guarantees .....	750	—	22	—	—	—	772
<b>Total indirect inter-government debt ....</b>	<b>750</b>	<b>—</b>	<b>3,149</b>	<b>28,736</b>	<b>—</b>	<b>—</b>	<b>32,635</b>
<b>Total direct and indirect inter-government debt .....</b>	<b>12,570</b>	<b>—</b>	<b>80,278</b>	<b>38,236</b>	<b>5,531</b>	<b>92,590</b>	<b>229,205</b>

1. Excluding bonds and debentures of other governments held as investments.

**TABLE 6. Analysis of Gross Bonded Debt—All Governments by Place of Payment**  
**As at Fiscal Year End Nearest to December 31, 1954**  
 (Thousands of dollars)

No.	Payable in	Federal	Provincial	Municipal	Total
1	Canada only .....	12,506,631	1,683,017	1,061,135	15,250,783
2	London (Eng.) only .....	51,811	9,587	1	61,399
3	London (Eng.) and Canada .....	—	2,974	1,300	4,274
4	New York only .....	348,000	452,825	102,810	903,635
5	New York and Canada .....	—	241,804	24,363	266,167
6	London (Eng.) New York and Canada .....	—	162,002	10,631	172,633
7	Unclassified .....	—	—	910,864	910,864
8	<b>Total .....</b>	<b>12,906,442</b>	<b>2,552,209<sup>1</sup></b>	<b>2,111,104</b>	<b>17,569,755</b>

1. Excludes bonds assumed by provinces — 950 payable in Canada.









CANADA

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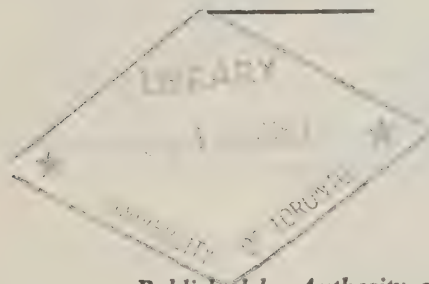
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Provisions for debt retirement, including both principal instalments and sinking fund provisions, have been omitted from expenditure totals and the amounts omitted are shown at the foot of Table 2.

In Table 1, "other revenue", item 24 includes the following:

**Federal**—Exchange Fund profit, revenue of the Post Office Department, revenue from bullion and coinage, fines and penalties and other miscellaneous items.

**Provincial**—fines, penalties and other miscellaneous items.

**Municipal**—rents, concessions, franchises, tax penalties, contributions other than from governments or government enterprises, and sundry items which either do not fall into recommended classifications or cannot be classified properly from information available.

In Table 2, "other expenditure" as indicated by item 23 includes the following:

**Federal and Provincial**—recreation and cultural services, trade and industrial development, local government planning and development, civil defence, housing and other sundry items. On the federal level expenditure of the Post Office Department, and expenditure for immigration and external affairs are also included.

**Municipal**—recreation and community services, joint or special expenditures and sundry miscellaneous items.

Actual municipal revenue, expenditure and debt figures were not available for the Province of Quebec, so estimated figures prepared for "Comparative Statistics of Public Finance—Federal-Provincial Conference 1955" were used.

#### **Table 4—Direct and Indirect Debt**

In arriving at combined debt figures, inter-governmental balances, such as specifically identi-

fiable treasury bills, loans and advances or other liabilities owing to other governments, have been eliminated. Securities such as bonds or debentures issued by one government and held as investments by another government are not considered as inter-governmental debt and consequently have not been eliminated.

Only sinking funds or special debt retirement funds are shown as deductions from funded debt. Otherwise the statistics reflect the gross debt of each level of government.

For the Province of Quebec, in the absence of information on municipal finance in the Province, an estimate of direct and indirect debt was prepared from information supplied by the Bank of Canada.

These statistics, in respect of the federal and provincial governments, are for the year ended March 31, 1956. For municipal governments they are for the calendar year 1955, except for several important cities in the Province of Quebec, notably Quebec and Montreal, where the fiscal year terminates at the end of April or May, 1956. For local school authorities the calendar year applies for all provinces except Prince Edward Island and Quebec where the fiscal year ends June 30, 1955.

Rural district school taxes taken from the Public Accounts of British Columbia are for the year ended March 31, 1956.

**TABLE 1. Net General Revenue — All Governments**  
**After Elimination of Inter-government Transfers**  
**For the Fiscal Year Ended Nearest to December 31, 1955**  
(Thousands of dollars)

No.	Source	Federal	Provincial	Municipal	Total
	Taxes:				
	Income:				
1	Corporations.....	1,081,056	53,950	—	1,135,006
2	Individuals .....	1,288,100	30,208	—	1,318,308
3	Interest, dividends and other income going abroad .....	66,176	—	—	66,176
4	General sales.....	801,887	149,444	44,007	995,338
5	Motor fuel and fuel oil sales .....	—	269,429	238	269,667
6	Other sales.....	—	42,764	2,049	44,813
7	Excise duties and special excise taxes .....	509,658	—	—	509,658
8	Customs import duties .....	481,240	—	—	481,240
9	Real and personal property .....	—	7,375	703,483	710,858
10	Business.....	—	—	64,874	64,874
11	Succession duties .....	66,607	72,046	—	138,653
12	Other .....	16,771	39,540	17,710	74,021
13	<b>Total taxes.....</b>	<b>4,311,495</b>	<b>664,756</b>	<b>832,361</b>	<b>5,808,612</b>
	Privileges, licences and permits:				
14	Liquor control and regulation .....	10	32,710	—	32,720
15	Motor vehicles .....	—	114,264	—	114,264
16	Natural resources .....	3,973	256,905	—	260,878
17	Other .....	14,821	18,256	18,198	51,275
18	<b>Total privileges, licences and permits .....</b>	<b>18,804</b>	<b>422,135</b>	<b>18,198</b>	<b>459,137</b>
19	Sales and services .....	42,835	24,196	—	67,031
	Receipts from government enterprises:				
	Own enterprises:				
20	Liquor boards and commissions .....	—	139,167	—	139,167
21	Other .....	60,473	3,458	33,468	97,399
22	In lieu of municipal taxes from federal and provincial government enterprises .....	—	—	2,905	2,905
23	<b>Total receipts from government enterprises .....</b>	<b>60,473</b>	<b>142,625</b>	<b>36,373</b>	<b>239,471</b>
24	Other revenue.....	182,177	6,228	73,560	261,965
25	<b>Sub-total items 1 to 24 .....</b>	<b>4,615,784</b>	<b>1,259,940</b>	<b>960,492</b>	<b>6,836,216</b>
26	Non-revenue and surplus receipts.....	51,941	2,226	—	54,167
27	<b>Total net general revenue after elimination of inter-government transfers .....</b>	<b>4,667,725</b>	<b>1,262,166</b>	<b>960,492</b>	<b>6,890,383</b>

**TABLE 2. Net General Expenditure — All Governments**  
**After Elimination of Inter-government Transfers**  
**For the Fiscal Year Ended Nearest to December 31, 1955**  
(Thousands of dollars)

No.	Function	Federal	Provincial	Municipal	Total
1	Defence services .....	1, 643, 260	—	—	1, 643, 260
2	Veterans' pensions and other benefits .....	244, 948	—	—	244, 948
	Health:				
3	Hospital care .....	24, 009	214, 257	..	..
4	Other .....	33, 378	32, 645	..	..
5	<b>Total health .....</b>	<b>57, 387</b>	<b>246, 902</b>	<b>61, 784</b>	<b>366, 073</b>
	Social welfare:				
6	Aid to aged persons .....	387, 229	42, 801✓	..	..
7	Aid to unemployed and unemployables .....	5, 836	22, 057✓	..	..
8	Family allowances .....	385, 068	—	—	385, 068
9	National employment services .....	62, 113	—	—	62, 113
10	Other .....	13, 130	69, 073	..	..
11	<b>Total social welfare .....</b>	<b>853, 376</b>	<b>133, 931</b>	<b>33, 422</b>	<b>1, 020, 729</b>
12	Education .....	25, 496	332, 938	428, 790	787, 224
	Transportation and communications:				
13	Highways, roads and bridges .....	27, 838	443, 434	233, 099	704, 371
14	Other .....	146, 171	4, 554	—	150, 725
15	<b>Total transportation and communications .....</b>	<b>174, 009</b>	<b>447, 988</b>	<b>233, 099</b>	<b>855, 096</b>
16	Natural resources and primary industries .....	158, 759	122, 149	—	280, 908
17	Debt charges excluding debt retirement .....	436, 414	54, 817	57, 840	549, 071
18	Payments to government enterprises .....	76, 808	10, 108	6, 571	93, 487
	Other expenditure:				
19	General government .....	208, 135	64, 921	93, 905	366, 961
20	Protection of persons and property .....	51, 676	82, 387	148, 591	282, 654
21	Sanitation and waste removal .....	—	—	108, 729	108, 729
22	International co-operation and assistance .....	122, 892	—	—	122, 892
23	Other .....	261, 347	36, 140	98, 856	396, 343
24	<b>Total other expenditure .....</b>	<b>644, 050</b>	<b>183, 448</b>	<b>450, 081</b>	<b>1, 277, 579</b>
25	<b>Sub-total items 1 to 24 .....</b>	<b>4, 314, 507</b>	<b>1, 532, 281</b>	<b>1, 271, 587</b>	<b>7, 118, 375</b>
26	Non-expense and surplus payments .....	339	6, 414	—	6, 753
27	<b>Total net general expenditure after elimination of inter-government transfers .....</b>	<b>4, 314, 846</b>	<b>1, 538, 695</b>	<b>1, 271, 587</b>	<b>7, 125, 128</b>
28	<b>Funded debt retirement reported as ordinary expenditure and excluded from above .....</b>	<b>—</b>	<b>83, 706</b>	<b>97, 590</b>	<b>181, 296</b>

**TABLE 3. Analysis of Inter-government Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1955**  
(Thousands of dollars)

**Eliminated from Revenue of Receiving Governments as Reported in Table 1**

	Received by Provincial from		Received by Municipal from	
	Federal	Municipal	Federal	Provincial
Tax rentals .....	320,310	—	—	—
Share of income tax on power utilities .....	7,947	—	—	—
Subsidies .....	23,421	—	—	38,745
Special payments .....	—	244	142	—
Grants in lieu of municipal taxes on federal and provincial property .....	—	—	5,992	705
<b>Total .....</b>	<b>351,678</b>	<b>244</b>	<b>6,134</b>	<b>39,450</b>

**Eliminated from Expenditure of Paying Governments as Reported in Table 2**

	Paid by Federal to		Paid by Provincial to Municipal	Paid by Municipal to Provincial
	Provincial	Municipal		
Tax rentals .....	320,166	—	—	—
Share of income tax on power utilities .....	7,948	—	—	—
Subsidies .....	23,422	—	35,834 <sup>1</sup>	—
Special payments .....	—	800 <sup>2</sup>	—	246
Grants in lieu of municipal taxes on federal and provincial property .....	—	7,215 <sup>3</sup>	736	—
<b>Total .....</b>	<b>351,536</b>	<b>8,015</b>	<b>36,570</b>	<b>246</b>

**Eliminated from Revenue and Expenditure of Receiving Governments**

	Received by Federal from Provincial	Received by Provincial from		Received by Municipal from	
		Federal	Municipal	Federal	Provincial
Grants-in-aid and shared-cost contributions:					
Highways, roads and bridges .....	—	17,460	124	253	49,346
Hospital care .....	—	10,754	12,996	—	2,839
Other health .....	—	22,976	1,307	—	1,957
Aid to aged persons .....	—	20,911	5	—	2,657
Aid to unemployed and unemployables .....	—	8,125	110	—	9,860
Education .....	—	4,937	189	—	—
Natural resources and primary industries .....	51	3,229	65	—	—
Other .....	53	4,032	1,315	67	5,398
Total .....	104	92,424	16,111	320	72,057

1. Includes shared-revenue contributions.

2. Special assistance grants to Town of Oromocto, N.B.

3. Excludes 27 paid to municipalities in Yukon Territory.

**TABLE 4. Direct and Indirect Debt - All Governments**  
**After Elimination of Inter-government Debt<sup>1</sup>**  
**As at Fiscal Year End Nearest to December 31, 1955**  
(Thousands of dollars)

No.		Federal	Provincial	Municipal	Total before elimination	Inter-government debt eliminated	Total after elimination
	<b>Direct Debt</b>						
	Funded debt:						
1	Bonded debt .....	13,307,570	2,641,923	2,407,199	18,356,692	115,855	18,240,837
2	Deduct sinking funds .....	210,847	470,456	92,920	774,223	—	774,223
3	Item 1 less item 2 .....	13,096,723	2,171,467	2,314,279	17,582,469	115,855	17,466,614
4	Treasury bills <sup>2</sup> .....	—	72,504	1,228	73,732	73,032	700
5	Item 3 plus item 4 .....	13,096,723	2,243,971	2,315,507	17,656,201	188,887	17,467,314
6	Short term treasury bills <sup>3</sup> .....	2,100,000	14,446	—	2,114,446	—	2,114,446
7	Savings deposits and certificates	36,164	2,068	—	38,232	—	38,232
8	Temporary loans and overdrafts ..	—	17,578	127,731	145,309	—	145,309
	Accounts and other payables:						
9	Trust funds and other deposits	2,185,615	80,050	8,321	2,273,986	2,380	2,271,606
10	Other <sup>4</sup> .....	865,862	132,314	100,617	1,098,793	15,580	1,083,213
11	Other liabilities .....	271,950	28,302	94,997	395,249	20,286	374,963
12	<b>Total direct debt less sinking funds<sup>5</sup> .....</b>	<b>18,556,314</b>	<b>2,518,729</b>	<b>2,647,173</b>	<b>23,722,216</b>	<b>227,133</b>	<b>23,495,083</b>
	<b>Indirect Debt</b>						
13	Guaranteed bonds or debentures ..	792,553	1,589,522	14,969	2,397,044	81,305	2,315,739
14	Deduct sinking funds .....	—	16,235	378	16,613	1,730	14,883
15	Item 13 less item 14 .....	792,553	1,573,287	14,591	2,380,431	79,575	2,300,856
16	Guaranteed bank loans .....	130,112	49,539	332	179,983	1,416	178,567
17	Municipal Improvement Assistance Act loans .....	—	2,867	—	2,867	2,867	—
18	Other guarantees .....	581,073	28,637	—	609,710	511	609,199
19	<b>Total indirect debt less sinking funds .....</b>	<b>1,503,738</b>	<b>1,654,330</b>	<b>14,923</b>	<b>3,172,991</b>	<b>84,369</b>	<b>3,088,622</b>
20	<b>Total direct and indirect debt less sinking funds ..</b>	<b>20,060,052</b>	<b>4,173,059</b>	<b>2,662,096</b>	<b>26,895,207</b>	<b>311,502</b>	<b>26,583,705</b>

1. See Table 5 for details.

2. Having a term of two or more years.

3. Consists of treasury bills, treasury notes and deposit certificates having a term of less than two years.

4. Includes bonds (or debentures) due and bond (or debenture) interest due.

5. Does not include surplus, reserves, unexpended balances and deferred revenue.

**TABLE 5. Analysis of Inter-government Debt<sup>1</sup>**  
**As at Fiscal Year End Nearest to December 31, 1955**  
 (Thousands of dollars)

	Due by Federal to		Due by Provincial to		Due by Municipal to		Total
	Provincial	Municipal	Federal	Municipal	Federal	Provincial	
<b>Direct Debt</b>							
Funded debt .....	—	—	71,804	—	4,612	112,471	188,887
Other liabilities .....	12,178	—	2,220	10,712	852	12,284	38,246
<b>Total direct inter-government debt .....</b>	<b>12,178</b>	<b>—</b>	<b>74,024</b>	<b>10,712</b>	<b>5,464</b>	<b>124,755</b>	<b>227,133</b>
<b>Indirect Debt</b>							
Guaranteed bonds or debentures .....	—	—	—	81,305	—	—	81,305
Deduct sinking funds .....	—	—	—	1,730	—	—	1,730
Net guaranteed bonds or debentures .....	—	—	—	79,575	—	—	79,575
Guaranteed bank loans .....	—	—	—	1,416	—	—	1,416
Municipal Improvement Assistance Act loans .....	—	—	2,867	—	—	—	2,867
Other guarantees .....	500	—	11	—	—	—	511
<b>Total indirect inter-government debt ..</b>	<b>500</b>	<b>—</b>	<b>2,878</b>	<b>80,991</b>	<b>—</b>	<b>—</b>	<b>84,369</b>
<b>Total direct and indirect inter-government debt .....</b>	<b>12,678</b>	<b>—</b>	<b>76,902</b>	<b>91,703</b>	<b>5,464</b>	<b>124,755</b>	<b>311,502</b>

1. Excluding bonds and debentures of other governments held as investments.

**TABLE 6. Analysis of Gross Bonded Debt — All Governments By Place of Payment**  
**As at Fiscal Year End Nearest to December 31, 1955**  
 (Thousands of dollars)

No.	Payable in	Federal	Provincial	Municipal	Total
1	Canada only .....	12,955,759	1,766,728	1,212,135	15,934,622
2	London (Eng.) only .....	51,811	9,587	1	61,399
3	London (Eng.) and Canada .....	—	2,974	1,142	4,116
4	New York only .....	300,000	483,325	100,264	883,589
5	New York and Canada .....	—	221,964	22,711	244,675
6	London (Eng.), New York and Canada .....	—	156,395	9,047	165,442
7	Unclassified .....	—	—	1,061,899 <sup>1</sup>	1,061,899
	<b>Total .....</b>	<b>13,307,570</b>	<b>2,640,973<sup>2</sup></b>	<b>2,407,199</b>	<b>18,355,742</b>

1. Place of payment not indicated in Municipal reports, but probably mostly payable in Canada only.  
 2. Excludes bonds assumed by provinces — 950 payable in Canada.









A  
CONSOLIDATION OF  
PUBLIC FINANCE STATISTICS

MUNICIPALITIES, PROVINCES AND  
THE GOVERNMENT OF CANADA

1956

(Fiscal Year Ended Nearest December 31, 1956)

Actual

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## INTRODUCTION

This publication consolidates public finance statistics of federal, provincial and municipal governments for the fiscal year ended nearest to December 31, 1956. Inter-governmental relationships have been eliminated to permit presentation of the true relationship between government and the public in respect of revenue raised, expenditures made and debt owed. Consolidation also permits review of the relevant position of each level of government in the raising of revenue.

The statistics for the federal and provincial governments are based on final information obtained from the Public Accounts. For municipal governments the statistics are based primarily on published

reports of provincial departments of municipal affairs, supplemented by information from individual municipal reports and other authoritative sources.

The classifications, concepts and definitions followed are those which have been the subject of discussions and agreements at Dominion-Provincial conferences on provincial and municipal finance statistics. The federal accounts have been analysed and presented in a form comparable thereto insofar as possible. Details of the bases of presentation of public finance statistics for provincial and municipal governments and the Government of Canada may be obtained by reference to other publications of the Dominion Bureau of Statistics.

## EXPLANATORY COMMENT

### Tables 1 and 2—Net General Revenue and Expenditure

In this presentation transfer payments from one level of government to another have been treated as follows:

(a) Grants-in-aid and shared-cost contributions have been eliminated from revenue and related expenditures of the receiving government but are included in the expenditure of the paying government under the appropriate function of expenditure.

(b) General grants, subsidies and tax rental payments are eliminated from the expenditure of the paying government and from the revenue of the receiving government.

Details of the above transfer payments are given in Table 3. Because of differences in fiscal year-ends, accounting methods, etc., the amounts received by one level of government do not necessarily agree with the amounts paid by the other level of government.

The ordinary revenues and expenditures of municipal utilities and enterprises, hospitals, libraries and certain special areas are not included nor is capital expenditure on municipal utilities and enterprises; only surpluses, deficits and levies actually taken into the municipal accounts are reflected. Municipal expenditure on education is included at the amount of local taxation plus capital expenditure, less debt service, which appears under debt charges.

Property taxes include all municipal and school taxes levied on real and personal property, its use and occupancy. Grants in lieu of municipal taxes on federal and provincial property paid to municipal governments have been eliminated from revenue of the municipal governments and from the expenditure of the paying governments. However, similar grants from federal and provincial enterprises have been included in revenue and are shown as a separate item in Table 1.

For provincial governments and for all municipal governments with the exception of those in the Province of Quebec, expenditures on capital account (for the construction or acquisition of property, public works and other projects) are combined with ordinary account expenditures. Expenditures on capital account for Quebec municipalities could not be compiled. Receipts of the provincial governments in respect of capital account transactions, such as grants, contributions or other recoveries of amounts expended, are deducted from related expenditures. It is not possible, at present, to show municipal capital expenditure on a similar basis.

Provisions for debt retirement, including both principal instalments and sinking fund provisions, have been omitted from expenditure totals, except in the case of Quebec municipalities where these items could not be determined. The amounts omitted are shown at the foot of Table 2.

In Table 1, "other revenue", item 24 includes the following:

**Federal**—revenue of the Post Office Department, Exchange Fund profit, revenue from bullion and coinage, fines and penalties and other miscellaneous items.

**Provincial**—fines, penalties and other miscellaneous items.

**Municipal**—rents, concessions, franchises, tax penalties, contributions other than from governments or government enterprises, and sundry items which either do not fall into recommended classifications or cannot be classified properly from information available.

In Table 2, "other expenditure" as indicated by item 23 includes the following:

**Federal and Provincial**—recreation and cultural services, trade and industrial development, local government planning and development, civil defence, housing and other sundry items. On the federal

level expenditure of the Post Office Department, and expenditure for immigration and external affairs are also included.

**Municipal**—recreation and community services, joint or special expenditures and sundry miscellaneous items.

**Table 4—Distribution of Net General Revenue  
Excluding Inter-Government Transfers**

This table presents, first, the distribution of net general revenue as raised by each level of government, secondly, transfers of funds (or revenue) as between levels of government, and lastly, the distribution of net general revenue as between levels of government after such transfers. In effect, it records first where the revenues were raised, and lastly, where they were available for expenditure.

It should be noted that payments made directly to local school boards by provincial governments have been included in municipal revenue in this table, although revenue shown elsewhere in municipal finance statistics does not include payments received directly by school boards from the provinces. The remainder of the revenue of local school boards is derived largely from taxes levied by municipal governments, and, in some cases, by the school boards themselves. In both cases the taxes are included in municipal revenue statistics. As education plays such an important part in municipal affairs, and is administered largely as a form of local government, it is considered appropriate, for purposes of this table, to include in municipal revenue the amounts received from provincial governments as noted above.

**Table 5—Direct and Indirect Debt**

In arriving at consolidated debt figures elimination has been made of:

- (a) Direct debt of one level of government, such as specifically identifiable treasury bills, loans and advances or other liabilities.
- (b) Indirect debt of one level of government to another level of government resulting from its guarantee of inter-government direct debt.
- (c) Indirect debt of one level of government resulting from its guarantee of the direct debt of another level of government to the public.

Securities such as bonds or debentures issued by one government and held as investments by another government are not considered as inter-government debt and consequently have not been eliminated.

Only sinking funds or special debt retirement funds are shown as deductions from funded debt. Otherwise the statistics reflect the gross debt of each level of government.

These statistics, in respect of the federal and provincial governments, are for the year ended March 31, 1957. For municipal governments they are for the calendar year 1956, except for several important cities in the Province of Quebec, notably Quebec and Montreal, where the fiscal year terminates at the end of April or May, 1957. For local school authorities the calendar year applies for all provinces except Prince Edward Island and Quebec where the fiscal year ends June 30, 1956.

Rural district school taxes taken from the Public Accounts of British Columbia are for the year ended March 31, 1957.

**TABLE 1. Net General Revenue — All Governments**  
**After Elimination of Inter-government Transfers**  
**For the Fiscal Year Ended Nearest to December 31, 1956**

No.	Source	Federal	Provincial	Municipal	Total
		thousands of dollars			
	Taxes:				
	Income:				
1	Corporations .....	1,335,637	62,161	—	1,397,798
2	Individuals .....	1,525,451	33,359	—	1,561,810
3	Interest, dividends and other income going abroad .....	76,447	—	—	76,447
4	General Sales .....	896,351	177,897	50,804	1,125,052
5	Motor fuel and fuel oil sales .....	—	300,546	299	300,845
6	Other sales .....	—	44,593	2,719	47,312
7	Excise duties and special excise taxes .....	538,076	—	—	538,076
8	Customs import duties .....	549,075	—	—	549,075
9	Real and personal property .....	—	8,030	808,746	816,776
10	Business .....	—	—	51,689	51,689
11	Succession duties .....	79,709	64,555	—	144,264
12	Other .....	18,271	38,633	10,357	67,261
13	<b>Total taxes .....</b>	<b>5,019,017</b>	<b>732,774</b>	<b>924,614</b>	<b>6,676,405</b>
	Privileges, licences and permits:				
14	Liquor control and regulation .....	—	33,343	—	33,343
15	Motor vehicles .....	—	127,503	—	127,503
16	Natural resources .....	4,667	287,905	—	292,572
17	Other .....	15,979	20,086	20,268	56,333
18	<b>Total privileges, licences and permits .....</b>	<b>20,646</b>	<b>468,837</b>	<b>20,268</b>	<b>509,751</b>
19	Sales and services .....	45,847	27,083	—	72,930
	Receipts from government enterprises:				
	Own enterprises:				
20	Liquor boards and commissions .....	—	153,801	—	153,801
21	Other .....	124,701	4,314	30,395	159,410
22	In lieu of municipal taxes from federal and provincial government enterprises .....	—	—	4,509	4,509
23	<b>Total receipts from government enterprises .....</b>	<b>124,701</b>	<b>158,115</b>	<b>34,904</b>	<b>317,720</b>
24	Other revenues .....	201,562	7,370	77,785	286,717
25	<b>Sub-total items 1 to 24 .....</b>	<b>5,411,773</b>	<b>1,394,179</b>	<b>1,057,571</b>	<b>7,863,523</b>
26	Non-revenue and surplus receipts .....	29,405	2,387	—	31,792
27	<b>Total net general revenue after elimination of inter-government transfers .....</b>	<b>5,441,178</b>	<b>1,396,566</b>	<b>1,057,571</b>	<b>7,895,315</b>

**TABLE 2. Net General Expenditure — All Governments**  
**After Elimination of Inter-government Transfers**  
**For the Fiscal Year Ended Nearest to December 31, 1956**

No.	Function	Federal	Provincial	Municipal <sup>1</sup>	Total
thousands of dollars					
1	Defence services .....	1,685,823	—	—	1,685,823
2	Veterans' pensions and other benefits .....	261,397	—	—	261,397
Health:					
3	Hospital care .....	25,920	228,261	..	..
4	Other .....	36,211	33,278	..	..
5	<b>Total Health</b> .....	<b>62,131</b>	<b>261,539</b>	<b>70,213</b>	<b>393,883</b>
Social welfare:					
6	Aid to aged persons .....	399,506	47,180	..	..
7	Aid to unemployed and unemployables .....	15,081	24,446	..	..
8	Family allowances .....	400,245	—	—	400,245
9	National employment services .....	66,911	—	—	66,911
10	Other .....	14,496	71,708	..	..
11	<b>Total social welfare</b> .....	<b>896,239</b>	<b>143,334</b>	<b>33,898</b>	<b>1,073,471</b>
12	Education .....	38,453	362,248	439,788	840,489
Transportation and communications:					
13	Highways, roads and bridges .....	52,414	556,831	225,700	834,945
14	Other .....	163,953	4,651	—	168,604
15	<b>Total transportation and communications</b> .....	<b>216,367</b>	<b>561,482</b>	<b>225,700</b>	<b>1,003,549</b>
16	Natural resources and primary industries .....	155,827	132,577	—	288,404
17	Debt charges excluding debt retirement .....	471,274	55,308	105,814 <sup>2</sup>	632,396
18	Payments to own government enterprises .....	101,824	7,928	10,455	120,207
Other expenditure:					
19	General government .....	316,198	69,829	100,817	486,844
20	Protection of persons and property .....	60,665	91,593	156,251	308,509
21	Sanitation and waste removal .....	—	—	117,187	117,187
22	International co-operation and assistance .....	168,571	—	—	168,571
23	Other .....	277,410	39,896	92,870	410,176
24	<b>Total other expenditure</b> .....	<b>822,844</b>	<b>201,318</b>	<b>467,125</b>	<b>1,491,287</b>
25	<b>Sub-total items 1 to 24</b> .....	<b>4,712,179</b>	<b>1,725,734</b>	<b>1,352,993</b>	<b>7,790,906</b>
26	Non-expense and surplus payments .....	50,288	6,508	—	56,796
27	<b>Total net general expenditure after elimination of inter-government transfers</b> .....	<b>4,762,467</b>	<b>1,732,242</b>	<b>1,352,993</b>	<b>7,847,702</b>
28	<b>Funded debt retirement reported as ordinary expenditure and excluded from above</b> .....	—	<b>110,794</b>	<b>73,560</b>	<b>184,354</b>

<sup>1</sup> Does not include capital expenditure out of capital fund for the Province of Quebec.

<sup>2</sup> Includes debt retirement in Province of Quebec. See explanatory comment.

**TABLE 3. Analysis of Inter-government Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1956**

**Eliminated from revenue of receiving governments as reported in Table 1**

	Received by provincial from		Received by municipal from	
	Federal	Municipal	Federal	Provincial
thousands of dollars				
Tax rentals .....	366,328	—	—	—
Share of income tax on power utilities .....	6,613	—	—	—
Subsidies .....	22,810	—	—	41,127
Special payments .....	—	240	228	712
Grants in lieu of municipal taxes on federal and provincial property .....	—	—	9,512	846
<b>Total .....</b>	<b>395,751</b>	<b>240</b>	<b>9,740</b>	<b>42,685</b>

**Eliminated from expenditure of paying governments as reported in Table 2**

	Paid by federal to		Paid by provincial to municipal	Paid by municipal to provincial
	Provincial	Municipal		
	thousands of dollars			
Tax rentals .....	366,696	—	—	—
Share of income tax on power utilities .....	6,614	—	—	—
Subsidies .....	22,811	—	40,024 <sup>1</sup>	—
Special payments .....	—	1,078	712	246
Grants in lieu of municipal taxes on federal and provincial property .....	—	9,676 <sup>2</sup>	840	—
<b>Total .....</b>	<b>396,121</b>	<b>10,754</b>	<b>41,576</b>	<b>246</b>

**Eliminated from revenue and expenditure of receiving governments**

	Received by federal from provincial	Received by provincial from		Received by municipal from	
		Federal	Municipal	Federal	Provincial
	thousands of dollars				
Grants-in-aid and shared-cost contributions:					
Highways, roads and bridges .....	—	27, 735	330	132	55, 172
Hospital care .....	—	11, 200	13, 860	—	3, 589
Other health .....	—	24, 681	1, 347	—	722
Aid to aged persons .....	—	20, 665	5	—	1, 414
Aid to unemployed and unemployables .....	—	11, 790	150	—	10, 985
Education .....	—	4, 837	215	—	—
Natural resources and primary industries .....	50	3, 505	60	—	—
Other .....	48	4, 699	1, 587	—	5, 679
<b>Total .....</b>	<b>98</b>	<b>109, 112</b>	<b>17, 554</b>	<b>132</b>	<b>77, 560</b>

<sup>1</sup> Includes shared-revenue contributions.

<sup>2</sup> Excludes 33 paid to municipalities in Yukon and N.W.T.

**TABLE 4. Distribution of Net General Revenue Excluding Inter-government Transfers**  
**All Governments in Canada**  
**For Fiscal Year Ended Nearest to December 31, 1956**

	Federal	Provincial	Municipal	Total
	thousands of dollars			
Net general revenue .....	5,441,178 ( 68.9%)	1,396,566 ( 17.7%)	1,057,571 ( 13.4%)	7,895,315 ( 100%)
<b>Adjustment to show inter-government transfers in revenue of recipient governments only:</b>				
Inter-government transfers:				
By Government of Canada .....	-514,735	504,863	9,872	—
By provincial governments .....	98	-369,626 <sup>1</sup>	369,528	—
By municipal governments .....	—	17,794	- 17,794	—
Adjusted distribution of net general revenue .....	4,926,541 ( 62.4%)	1,549,597 ( 19.6%)	1,419,177 ( 18.0%)	7,895,315 ( 100%)

<sup>1</sup> Includes 249,282 paid to school boards.

**TABLE 5. Direct and Indirect Debt - All Governments**  
**After Elimination of Inter-government Debt<sup>1</sup>**  
**As at Fiscal Year End Nearest to December 31, 1956**

No.		Federal	Provincial	Municipal	Total before elimination	Inter-government debt eliminated	Total after elimination
		thousands of dollars					
	<b>Direct debt</b>						
	Funded debt:						
1	Bonded debt .....	12,743,415	2,870,556	2,644,418	18,258,389	151,396	18,106,993
2	Deduct sinking funds .....	210,805	550,223	98,403	859,431	—	859,431
3	Item 1 less item 2 .....	12,532,610	2,320,333	2,546,015	17,398,958	151,396	17,247,562
4	Treasury bills <sup>2</sup> .....	—	69,010	1,178	70,188	69,588	600
5	Item 3 plus item 4 .....	12,532,610	2,389,343	2,547,193	17,469,146	220,984	17,248,162
6	Short term treasury bills <sup>3</sup> .....	1,625,000	29,098	—	1,654,098	—	1,654,098
7	Savings deposits and certificates .....	35,918	2,842	—	38,760	—	38,760
8	Temporary loans and overdrafts ..	—	20,659	167,360	188,019	—	188,019
	Accounts and other payables:						
9	Trust funds and other deposits .....	2,427,159	89,289	7,880	2,524,328	2,049	2,522,279
10	Other <sup>4</sup> .....	898,143	150,652	245,937	1,294,732	31,426	1,263,306
11	Other liabilities .....	254,006	32,144	73,179	359,329	5,050	354,279
12	<b>Total direct debt less sinking funds<sup>5</sup> .....</b>	<b>17,772,836</b>	<b>2,714,027</b>	<b>3,041,549</b>	<b>23,528,412</b>	<b>259,509</b>	<b>23,268,903</b>
	<b>Indirect debt</b>						
13	Guaranteed bonds or debentures ..	792,543	1,840,108	14,315	2,646,966	95,899	2,551,067
14	Deduct sinking funds .....	—	24,664	391	25,055	1,827	23,228
15	Item 13 less item 14 .....	792,543	1,815,444	13,924	2,621,911	94,072	2,527,839
16	Guaranteed bank loans .....	101,250	103,119	228	204,597	1,649	202,948
17	Municipal Improvement Assistance Act loans .....	—	2,609	—	2,609	2,609	—
18	Other guarantees .....	1,152,177	31,697	—	1,183,874	250	1,183,624
19	<b>Total indirect debt less sinking funds .....</b>	<b>2,045,970</b>	<b>1,952,869</b>	<b>14,152</b>	<b>4,012,991</b>	<b>98,580</b>	<b>3,914,411</b>
20	<b>Total direct and indirect debt less sinking funds .....</b>	<b>19,818,806</b>	<b>4,666,896</b>	<b>3,055,701</b>	<b>27,541,403</b>	<b>358,089</b>	<b>27,183,314</b>

<sup>1</sup> See explanatory comment and Table 6 for details.

<sup>2</sup> Having a term of two or more years.

<sup>3</sup> Consists of treasury bills, treasury notes and deposit certificates having a term of less than two years.

<sup>4</sup> Includes bonds (or debentures) due and bond (or debenture) interest due.

<sup>5</sup> Does not include surplus, reserves, unexpended balances and deferred revenue.

**TABLE 6. Analysis of Inter-government Debt<sup>1</sup>**  
**As at Fiscal Year End Nearest to December 31, 1956**

	Due by federal to provincial	Due by provincial to		Due by municipal to		Total
		Federal	Municipal	Federal	Provincial	
thousands of dollars						
Direct debt						
Funded debt.....	—	68,410	—	4,317	148,257	220,984
Other liabilities .....	1,214	3,616	15,998	879	16,818	38,525
Total direct inter-government debt.....	1,214	72,026	15,998	5,196	165,075	259,509
Direct debt of municipal governments guaranteed by provincial governments:						
Bonds or debentures.....						95,899
Deduct sinking funds .....						1,827
Net bonds or debentures .....						94,072
Bank loans.....						1,649
Municipal Improvement Assistance Act loans .....						2,609
Direct debt of provincial governments guaranteed by the federal government:						
Sundry.....						250
Total indirect inter-government debt .....						98,580
Total direct and indirect inter-government debt.....						358,089

<sup>1</sup> See explanatory comment re Table 4, for interpretation of "Inter-government debt."

**TABLE 7. Analysis of Gross Bonded Debt — All Governments By Place of Payment**  
**As at Fiscal Year End Nearest to December 31, 1956**

No.	Payable in	Federal	Provincial	Municipal	Total
thousands of dollars					
1	Canada only .....	12,391,604	1,952,308	1,354,621	15,698,533
2	London (Eng.) only .....	51,811	9,587	1	61,399
3	London (Eng.) and Canada .....	—	2,974	1,024	3,998
4	New York only .....	300,000	547,475	162,127	1,009,602
5	New York and Canada .....	—	205,921	22,460	228,381
6	London (Eng.), New York and Canada .....	—	151,391	7,799	159,190
7	Unclassified .....	—	—	1,096,386 <sup>1</sup>	1,096,386
	<b>Total .....</b>	<b>12,743,415</b>	<b>2,869,656<sup>2</sup></b>	<b>2,644,418</b>	<b>18,257,489</b>

<sup>1</sup> Place of payment not indicated in Municipal reports, but probably mostly payable in Canada only.

<sup>2</sup> Excludes bonds assumed by provinces — 900 payable in Canada.









**A**  
**CONSOLIDATION OF**  
**PUBLIC FINANCE STATISTICS**

**MUNICIPALITIES, PROVINCES AND**  
**THE GOVERNMENT OF CANADA**

**1957**

**(Fiscal Year Ended Nearest December 31, 1957)**

**Actual**

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## INTRODUCTION

This publication consolidates public finance statistics of federal, provincial and municipal governments for the fiscal year ended nearest to December 31, 1957. Inter-governmental relationships have been eliminated to permit presentation of the true relationship between government and the public in respect of revenue raised, expenditures made and debt owed. Consolidation also permits review of the relevant position of each level of government in the raising of revenue.

The statistics for the federal and provincial governments are based on final information obtained from the Public Accounts. For municipal governments the statistics are based primarily on published

reports of provincial departments of municipal affairs, supplemented by information from individual municipal reports and other authoritative sources.

The classifications, concepts and definitions followed are those which have been the subject of discussions and agreements at Dominion-Provincial conferences on provincial and municipal finance statistics. The federal accounts have been analysed and presented in a form comparable thereto insofar as possible. Details of the bases of presentation of public finance statistics for provincial and municipal governments and the Government of Canada may be obtained by reference to other publications of the Dominion Bureau of Statistics.

## EXPLANATORY COMMENT

### Tables 1 and 2—Net General Revenue and Expenditure

In this presentation transfer payments from one level of government to another have been treated as follows:

(a) Grants-in-aid and shared-cost contributions have been eliminated from revenue and related expenditures of the receiving government but are included in the expenditure of the paying government under the appropriate function of expenditure.

(b) General grants, subsidies and payments made under tax-sharing arrangements are eliminated from the expenditure of the paying government and from the revenue of the receiving government.

Details of the above transfer payments are given in Table 3. Because of differences in fiscal year-ends, accounting methods, etc., the amounts received by one level of government do not necessarily agree with the amounts paid by the other level of government.

The ordinary revenues and expenditures of municipal utilities and enterprises, hospitals, libraries and certain special areas are not included nor is capital expenditure on municipal utilities and enterprises; only surpluses, deficits and levies actually taken into the municipal accounts are reflected. Municipal expenditure on education is included at the amount of local taxation plus capital expenditure, less debt service, which appears under debt charges.

Property taxes include all municipal and school taxes levied on real and personal property, its use and occupancy. Grants in lieu of municipal taxes on federal and provincial property paid to municipal governments have been eliminated from revenue of the municipal governments and from the expenditure of the paying governments. However, similar grants from federal and provincial enterprises have been included in revenue and are shown as a separate item in Table 1.

For provincial governments and for all municipal governments with the exception of those in the Province of Quebec, expenditures on capital account

(for the construction or acquisition of property, public works and other projects) are combined with ordinary account expenditures. Expenditures on capital account for Quebec municipalities could not be compiled. Receipts of the provincial governments in respect of capital account transactions, such as grants, contributions or other recoveries of amounts expended, are deducted from related expenditures. It is not possible, at present, to show municipal capital expenditure on a similar basis.

Provisions for debt retirement, including both principal instalments and sinking fund provisions, have been omitted from expenditure totals. The amounts omitted are shown at the foot of Table 2.

In Table 1, "other revenue", item 24 includes the following:

**Federal**—revenue of the Post Office Department, Exchange Fund profit, revenue from bullion and coinage, fines and penalties and other miscellaneous items.

**Provincial**—fines, penalties and other miscellaneous items.

**Municipal**—rents, concessions, franchises, tax penalties, contributions other than from governments or government enterprises, and sundry items which either do not fall into recommended classifications or cannot be classified properly from information available.

In Table 2, "other expenditure" as indicated by item 24 includes the following:

**Federal and Provincial**—recreation and cultural services, trade and industrial development, local government planning and development, civil defence, housing and other sundry items. On the federal level expenditure of the Post Office Department, and expenditure for immigration and external affairs are also included.

**Municipal**—recreation and community services, joint or special expenditures and sundry miscellaneous items.

**Table 4—Distribution of Net General Revenue  
Excluding Inter-Government Transfers**

This table presents, first, the distribution of net general revenue as raised by each level of government, secondly, transfers of funds (or revenue) as between levels of government, and lastly, the distribution of net general revenue as between levels of government after such transfers. In effect, it records first where the revenues were raised, and lastly, where they were available for expenditure.

It should be noted that payments made directly to local school boards by provincial governments have been included in municipal revenue in this table, although revenue shown elsewhere in municipal finance statistics does not include payments received directly by school boards from the provinces. The remainder of the revenue of local school boards is derived largely from taxes levied by municipal governments, and, in some cases, by the school boards themselves. In both cases the taxes are included in municipal revenue statistics. As education plays such an important part in municipal affairs, and is administered largely as a form of local government, it is considered appropriate, for purposes of this table, to include in municipal revenue the amounts received from provincial governments as noted above.

**Table 5—Direct and Indirect Debt**

In arriving at consolidated debt figures elimination has been made of:

- (a) Direct debt of one level of government to another level of government, such as specifically identifiable treasury bills, loans and advances or other liabilities.

- (b) Indirect debt of one level of government to another level of government resulting from its guarantee of inter-government direct debt.

- (c) Indirect debt of one level of government resulting from its guarantee of the direct debt of another level of government to the public.

Securities such as bonds or debentures issued by one government and held as investments by another government are not considered as inter-government debt and consequently have not been eliminated.

Only sinking funds or special debt retirement funds are shown as deductions from funded debt. Otherwise the statistics reflect the gross debt of each level of government.

These statistics, in respect of the federal and provincial governments, are for the year ended March 31, 1958. For municipal governments they are for the calendar year 1957, except for several important cities in the Province of Quebec, including Quebec and Montreal, where the fiscal year terminates at the end of April or May, 1958. For local school authorities the calendar year applies for all provinces except Quebec where the fiscal year ends June 30, 1957, and rural municipalities in Prince Edward Island where the fiscal year ended June 30, 1958, has been used.

Rural district school taxes taken from the Public Accounts of British Columbia are for the year ended March 31, 1958.

November 20, 1959.

TABLE 1. Net General Revenue—All Governments

After Elimination of Inter-government Transfers  
For the Fiscal Year Ended Nearest to December 31, 1957

No.	Source	Federal	Provincial	Municipal	Total
		thousands of dollars			
	Taxes:				
	Income:				
1	Corporations .....	1,295,471	214,438	—	1,509,909
2	Individuals .....	1,634,789	41,295	—	1,676,084
3	Interest, dividends and other income going abroad .....	64,334	—	—	64,334
4	General Sales .....	878,962	183,159	52,424	1,114,545
5	Motor fuel and fuel oil sales .....	—	346,570	342	346,912
6	Other sales .....	—	48,589	3,095	51,684
7	Excise duties and special excise taxes .....	548,961	—	—	548,961
8	Customs import duties .....	498,069	—	—	498,069
9	Real and personal property .....	—	8,311	915,947	924,258
10	Business .....	—	—	57,959	57,959
11	Succession duties .....	71,608	52,645	—	124,253
12	Other .....	1,498	59,987	7,655	69,140
13	<b>Total taxes .....</b>	<b>4,993,692</b>	<b>954,994</b>	<b>1,037,422</b>	<b>6,986,108</b>
	Privileges, licences and permits:				
14	Liquor control and regulation .....	11	40,514	—	40,525
15	Motor vehicles .....	—	139,729	—	139,729
16	Natural resources .....	4,280	278,010	—	282,290
17	Other .....	16,935	20,307	21,760	59,002
18	<b>Total privileges, licences and permits .....</b>	<b>21,226</b>	<b>478,560</b>	<b>21,760</b>	<b>521,546</b>
19	Sales and services .....	57,291	28,435	—	85,726
	Receipts from government enterprises:				
	Own enterprises:				
20	Liquor boards and commissions .....	—	164,544	—	164,544
21	Other .....	78,114	3,911	31,101	113,126
22	In lieu of municipal taxes from federal and provincial government enterprises .....	—	—	6,354	6,354
23	<b>Total receipts from government enterprises .....</b>	<b>78,114</b>	<b>168,455</b>	<b>37,455</b>	<b>284,024</b>
24	Other revenues .....	216,884	8,670	83,397	308,951
25	<b>Sub-total items 1 to 24 .....</b>	<b>5,367,207</b>	<b>1,639,114</b>	<b>1,180,034</b>	<b>8,186,355</b>
26	Non-revenue and surplus receipts .....	28,052	2,848	—	30,900
27	<b>Total net general revenue after elimination of inter-government transfers .....</b>	<b>5,395,259</b>	<b>1,641,962</b>	<b>1,180,034</b>	<b>8,217,255</b>

TABLE 2. Net General Expenditure — All Governments

After Elimination of Inter-government Transfers  
For the Fiscal Year Ended Nearest to December 31, 1957

No.	Function	Federal	Provincial	Municipal <sup>1</sup>	Total
thousands of dollars					
1	Defence services .....	1,587,309	—	—	1,587,309
2	Mutual aid .....	118,464	—	—	118,464
3	Veterans' pensions and other benefits .....	287,674	—	—	287,674
Health:					
4	Hospital care .....	24,252	264,580	51,160	339,992
5	Other .....	37,765	37,453	29,805	105,023
6	<b>Total health .....</b>	<b>62,017</b>	<b>302,033</b>	<b>80,965</b>	<b>445,015</b>
Social welfare:					
7	Aid to aged persons .....	499,034	54,461	..	..
8	Aid to unemployed and unemployables .....	19,325	30,132	..	..
9	Family allowances .....	440,785	—	—	440,785
10	National employment services .....	70,516	—	—	70,516
11	Other .....	17,341	83,488	..	..
12	<b>Total social welfare .....</b>	<b>1,047,001</b>	<b>168,081</b>	<b>31,633</b>	<b>1,246,715</b>
13	Education .....	97,231	452,276	493,896	1,043,403
Transportation and communications:					
14	Highways, roads and bridges .....	80,559	582,519	296,307	959,385
15	Other .....	201,758	5,076	—	206,834
16	<b>Total transportation and communications .....</b>	<b>282,317</b>	<b>587,595</b>	<b>296,307</b>	<b>1,166,219</b>
17	Natural resources and primary industries .....	183,017	146,890	—	329,907
18	Debt charges excluding debt retirement .....	500,083	54,844	85,052	639,979
19	Payments to own government enterprises .....	129,032	10,050	10,633	149,715
Other expenditure:					
20	General government .....	298,981	83,357	108,365	490,703
21	Protection of persons and property .....	64,744	108,158	172,030	344,932
22	Sanitation and waste removal .....	—	—	116,955	116,955
23	International co-operation and assistance .....	52,939	—	—	52,939
24	Other .....	345,757	59,676	102,475	507,908
25	<b>Total other expenditure .....</b>	<b>762,421</b>	<b>251,191</b>	<b>499,825</b>	<b>1,513,437</b>
26	<b>Sub-total items 1 to 25 .....</b>	<b>5,056,566</b>	<b>1,972,960</b>	<b>1,498,311</b>	<b>8,527,837</b>
27	Non-expense and surplus payments .....	342	8,994	—	9,336
28	<b>Total net general expenditure after elimination of inter-government transfers .....</b>	<b>5,056,908</b>	<b>1,981,954</b>	<b>1,498,311</b>	<b>8,537,173</b>
29	<b>Funded debt retirement reported as ordinary expenditure and excluded from above .....</b>	<b>—</b>	<b>81,292</b>	<b>126,339</b>	<b>207,631</b>

<sup>1</sup> Does not include capital expenditure out of capital fund for the Province of Quebec.

**TABLE 3. Analysis of Inter-government Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1957**

**Eliminated from revenue of receiving governments as reported in Table 1**

	Received by provincial from		Received by municipal from	
	Federal	Municipal	Federal	Provincial
thousands of dollars				
Tax-sharing arrangements .....	354,354	—	—	—
Share of income tax on power utilities .....	7,261	—	—	—
Subsidies .....	21,996	—	—	55,357
Special payments .....	—	—	371	727
Grants in lieu of municipal taxes on federal and provincial property .....	—	—	17,370	1,118
<b>Total .....</b>	<b>383,611</b>	<b>—</b>	<b>17,741</b>	<b>57,202</b>

**Eliminated from expenditure of paying governments as reported in Table 2**

	Paid by federal to		Paid by provincial to municipal	Paid by municipal to provincial
	Provincial	Municipal		
	thousands of dollars			
Tax-sharing arrangements .....	354, 243	—	—	—
Share of income tax on power utilities .....	7, 362	—	—	—
Subsidies .....	21, 996	—	53, 284 <sup>1</sup>	—
Special payments .....	—	503	727	—
Grants in lieu of municipal taxes on federal and provincial property .....	—	17, 595	1, 022	—
Total .....	383, 601	18, 098	55, 033	—

**Eliminated from revenue and expenditure of receiving governments**

	Received by federal from provincial	Received by provincial from		Received by municipal from	
		Federal	Municipal	Federal	Provincial
	thousands of dollars				
Grants-in-aid and shared-cost contributions:					
Highways, roads and bridges .....	—	50,929	266	—	58,080
Hospital care .....	—	7,666	9,283	—	3,733
Other health .....	—	26,895	1,444	—	677
Aid to aged persons .....	—	24,942	4	—	3,531
Aid to unemployed and unemployables .....	—	20,701	158	—	13,356
Education .....	—	4,857	223	—	—
Natural resources and primary industries .....	53	5,196	107	—	—
Other .....	52	5,103	7,769	—	4,289
Total .....	105	146,289	19,254	—	83,666

<sup>1</sup> Includes shared-revenue contributions.

**TABLE 4. Distribution of Net General Revenue Excluding Inter-government Transfers  
All Governments in Canada  
For Fiscal Year Ended Nearest to December 31, 1957**

	Federal	Provincial	Municipal	Total
	thousands of dollars			
Net general revenue .....	5,395,259 (65.6%)	1,641,962 (19.9%)	1,180,034 (14.5%)	8,217,255 (100%)
<b>Adjustment to show inter-government transfers in revenue of recipient governments only:</b>				
Inter-government transfers:				
By Government of Canada .....	-547,641	529,900	17,741	—
By provincial governments .....	105	-433,854 <sup>1</sup>	433,749	—
By municipal governments .....	—	19,254	-19,254	—
Adjusted distribution of net general revenue .....	4,847,723 (58.9%)	1,757,262 (21.4%)	1,612,270 (19.7%)	8,217,255 (100%)

<sup>1</sup> Includes 292,881 paid to school boards.

**TABLE 5. Direct and Indirect Debt - All Governments  
After Elimination of Inter-government Debt<sup>1</sup>  
As at Fiscal Year End Nearest to December 31, 1957**

No.		Federal	Provincial	Municipal	Total before elimination	Inter-government debt eliminated	Total after elimination
		thousands of dollars					
	<b>Direct debt</b>						
	Funded debt:						
1	Bonded debt .....	12,720,107	2,963,043	2,992,931	18,676,081	148,179	18,527,902
2	Deduct sinking funds .....	211,741	619,029	106,109	936,879	—	936,879
3	Item 1 less item 2 .....	12,508,366	2,344,014	2,886,822	17,739,202	148,179	17,591,023
4	Treasury bills <sup>2</sup> .....	—	65,908	1,108	67,016	66,633	383
5	Item 3 plus item 4 .....	12,508,366	2,409,922	2,887,930	17,806,218	214,812	17,591,406
6	Short term treasury bills <sup>3</sup> .....	1,525,000	39,700	—	1,564,700	—	1,564,700
7	Savings deposits and certificates ....	34,896	2,256	—	37,152	—	37,152
8	Temporary loans and overdrafts .....	—	24,470	207,109	231,579	—	231,579
	Accounts and other payables:						
9	Trust funds and other deposits .....	2,712,813	101,288	7,768	2,821,869	2,706	2,819,163
10	Other <sup>4</sup> .....	749,445	169,961	186,826	1,106,232	38,556	1,067,676
11	Other liabilities .....	264,616	35,089	82,864	382,569	5,412	377,157
12	<b>Total direct debt less sinking funds<sup>5</sup> .....</b>	<b>17,795,136</b>	<b>2,782,686</b>	<b>3,372,497</b>	<b>23,950,319</b>	<b>261,486</b>	<b>23,688,833</b>
	<b>Indirect debt</b>						
13	Guaranteed bonds or debentures .....	1,028,407	2,343,756	14,704	3,386,867	115,927	3,270,940
14	Deduct sinking funds .....	—	38,538	231	38,769	2,350	36,419
15	Item 13 less item 14 .....	1,028,407	2,305,218	14,473	3,348,098	113,577	3,234,521
16	Guaranteed bank loans .....	165,732	70,044	177	235,953	891	235,062
17	Municipal Improvement Assistance Act loans .....	—	2,352	—	2,352	2,352	—
18	Other guarantees .....	1,466,449	49,190	—	1,515,639	—	1,515,639
19	<b>Total indirect debt less sinking funds .....</b>	<b>2,660,588</b>	<b>2,426,804</b>	<b>14,650</b>	<b>5,102,042</b>	<b>116,820</b>	<b>4,985,222</b>
20	<b>Total direct and indirect debt less sinking funds .....</b>	<b>20,455,724</b>	<b>5,209,490</b>	<b>3,387,147</b>	<b>29,052,361</b>	<b>378,306</b>	<b>28,674,055</b>

<sup>1</sup> See explanatory comment and Table 6 for details.

<sup>2</sup> Having a term of two or more years.

<sup>3</sup> Consists of treasury bills, treasury notes and deposit certificates having a term of less than two years.

<sup>4</sup> Includes bonds (or debentures) due and bond (or debenture) interest due.

<sup>5</sup> Does not include surplus, reserves, unexpended balances and deferred revenue.

**TABLE 6. Analysis of Inter-government Debt<sup>1</sup>**  
**As at Fiscal Year End Nearest to December 31, 1957**

	Due by federal to provincial	Due by provincial to		Due by municipal to		Total
		Federal	Municipal	Federal	Provincial	
	thousands of dollars					
<b>Direct debt</b>						
Funded debt .....	—	65,508	—	5,484	143,820	214,812
Other liabilities .....	690	5,410	17,170	788	22,616	46,674
<b>Total direct inter-government debt .....</b>	<b>690</b>	<b>70,918</b>	<b>17,170</b>	<b>6,272</b>	<b>166,436</b>	<b>261,486</b>
Direct debt of municipal governments guaranteed by provincial governments:						
Bonds or debentures .....						115,927
Deduct sinking funds .....						2,350
Net bonds or debentures .....						113,577
Bank loans .....						893
Municipal Improvement Assistance Act loans .....						2,350
Direct debt of provincial governments guaranteed by the federal government:						
Sundry .....						—
<b>Total indirect inter-government debt .....</b>						<b>116,820</b>
<b>Total direct and indirect inter-government debt .....</b>						<b>378,306</b>

<sup>1</sup> See explanatory comment re Table 4, for interpretation of "Inter-government debt".

**TABLE 7. Analysis of Gross Bonded Debt — All Governments By Place of Payment**  
**As at Fiscal Year End Nearest to December 31, 1957**

No.	Payable in	Federal	Provincial	Municipal	Total
thousands of dollars					
1	Canada only .....	12,368,296	2,100,360	1,514,490	15,983,146
2	London (Eng.) only .....	51,811	2,312	1	54,124
3	London (Eng.) and Canada .....	—	2,974	984	3,958
4	New York only .....	300,000	570,767	231,115	1,101,882
5	New York and Canada .....	—	141,079	19,914	160,993
6	London (Eng.), New York and Canada .....	—	144,651	6,362	151,013
7	Unclassified .....	—	—	1,220,065 <sup>1</sup>	1,220,065
	<b>Total .....</b>	<b>12,720,107</b>	<b>2,962,143<sup>2</sup></b>	<b>2,992,931</b>	<b>18,675,181</b>

<sup>1</sup> Place of payment not indicated in Municipal reports, but probably mostly payable in Canada only.

<sup>2</sup> Excludes bonds assumed by provinces — 900 payable in Canada.









CANADA

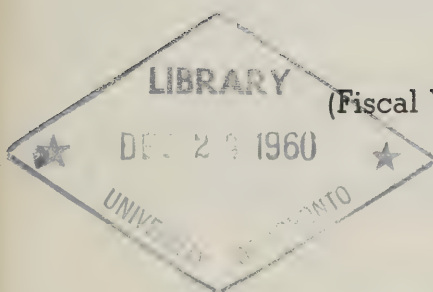
A  
CONSOLIDATION OF  
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MUNICIPALITIES, PROVINCES AND  
THE GOVERNMENT OF CANADA

1958

(Fiscal Year Ended Nearest December 31, 1958)

Actual



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INTRODUCTION

This publication consolidates public finance statistics of federal, provincial and municipal governments for the fiscal year ended nearest to December 31, 1958. Inter-governmental relationships have been eliminated to permit presentation of the true relationship between government and the public in respect of revenue raised, expenditures made and debt owed. Consolidation also permits review of the relevant position of each level of government in the raising of revenue.

The statistics for the federal and provincial governments are based on final information obtained from the Public Accounts. For municipal governments the statistics are based primarily on published

reports of provincial departments of municipal affairs, supplemented by information from individual municipal reports and other authoritative sources.

The classifications, concepts and definitions followed are those which have been the subject of discussions and agreements at Dominion-Provincial conferences on provincial and municipal finance statistics. The federal accounts have been analysed and presented in a form comparable thereto insofar as possible. Details of the bases of presentation of public finance statistics for provincial and municipal governments and the Government of Canada may be obtained by reference to other publications of the Dominion Bureau of Statistics.

EXPLANATORY COMMENT

**Tables 1 and 2. Net General Revenue and Expenditure**

In this presentation transfer payments from one level of government to another have been treated as follows:

(a) Grants-in-aid and shared-cost contributions have been eliminated from revenue and related expenditures of the receiving government but are included in the expenditure of the paying government under the appropriate function of expenditure.

(b) General grants, subsidies and payments made under tax-sharing arrangements are eliminated from the expenditure of the paying government and from the revenue of the receiving government.

Details of the above transfer payments are given in Table 3. Because of differences in fiscal year-ends, accounting methods, etc., the amounts received by one level of government do not necessarily agree with the amounts paid by the other level of government.

The ordinary revenues and expenditures of municipal utilities and enterprises, hospitals, libraries and certain special areas are not included nor is capital expenditure on municipal utilities and enterprises; only surpluses, deficits and levies actually taken into the municipal accounts are reflected. Municipal expenditure on education is included at the amount of local taxation plus capital expenditure, less debt service, which appears under debt charges.

Property taxes include all municipal and school taxes levied on real and personal property, its use and occupancy. Grants in lieu of municipal taxes on federal and provincial property paid to municipal governments have been eliminated from revenue of the municipal governments and from the expenditure of the paying governments. However, similar grants from federal and provincial enterprises have been included in revenue and are shown as a separate item in Table 1.

For provincial governments and for all municipal governments with the exception of those in the Province of Quebec, expenditures on capital account

(for the construction or acquisition of property, public works and other projects) are combined with ordinary account expenditures. Expenditures on capital account for Quebec municipalities could not be compiled. Receipts of the provincial governments in respect of capital account transactions, such as grants, contributions or other recoveries of amounts expended, are deducted from related expenditures. It is not possible, at present, to show municipal capital expenditure on a similar basis.

Provisions for debt retirement, including both principal instalments and sinking fund provisions, have been omitted from expenditure totals. The amounts omitted are shown at the foot of Table 2.

In Table 1, "other revenue", item 24 includes the following:

**Federal**—revenue of the Post Office Department, Exchange Fund profit, revenue from bullion and coinage, fines and penalties and other miscellaneous items.

**Provincial**—fines, penalties and other miscellaneous items.

**Municipal**—rents, concessions, franchises, tax penalties, contributions other than from governments or government enterprises, and sundry items which either do not fall into recommended classifications or cannot be classified properly from information available.

In Table 2, "other expenditure" as indicated by item 23 includes the following:

**Federal and Provincial**—recreation and cultural services, trade and industrial development, local government planning and development, civil defence, housing and other sundry items. On the federal level expenditure of the Post Office Department, and expenditure for immigration and external affairs are also included.

**Municipal**—recreation and community services, joint or special expenditures and sundry miscellaneous items.

#### **Table 4—Distribution of Net General Revenue Excluding Inter-Government Transfers**

This table presents, first, the distribution of net general revenue as raised by each level of government, secondly, transfers of funds (or revenue) as between levels of government, and lastly, the distribution of net general revenue as between levels of government after such transfers. In effect, it records first where the revenues were raised, and lastly, where they were available for expenditure.

It should be noted that payments made directly to local school boards by provincial governments have been included in municipal revenue in this

table, although revenue shown elsewhere in municipal finance statistics does not include payments received directly by school boards from the provinces. The remainder of the revenue of local school boards is derived largely from taxes levied by municipal governments, and, in some cases, by the school boards themselves. In both cases the taxes are included in municipal revenue statistics. As education plays such an important part in municipal affairs, and is administered largely as a form of local government, it is considered appropriate, for purposes of this table, to include in municipal revenue the amounts received from provincial governments as noted above.

#### **Table 5. Direct and Indirect Debt**

In arriving at consolidated debt figures elimination has been made of:

- (a) Direct debt of one level of government to another level of government, such as specifically identifiable treasury bills, loans and advances or other liabilities.
- (b) Indirect debt of one level of government to another level of government resulting from its guarantee of inter-government direct debt.
- (c) Indirect debt of one level of government resulting from its guarantee of the direct debt of another level of government to the public.

Securities such as bonds or debentures issued by one government and held as investments by another government are not considered as inter-government debt and consequently have not been eliminated.

Only sinking funds or special debt retirement funds are shown as deductions from funded debt. Otherwise the statistics reflect the gross debt of each level of government.

These statistics, in respect of the federal and provincial governments, are for the year ended March 31, 1959. For municipal governments they are for the calendar year 1958, except for several important cities in the Province of Quebec, including Quebec and Montreal, where the fiscal year terminates at the end of April or May, 1959. For local school authorities the calendar year applies for all provinces except Quebec where the fiscal year ends June 30, 1958, and rural municipalities in Prince Edward Island where the fiscal year ended June 30, 1959, has been used.

Rural district school taxes taken from the Public Accounts of British Columbia are for the year ended March 31, 1959.

**TABLE 1. Net General Revenue — All Governments**  
**After Elimination of Inter-government Transfers**  
**For the Fiscal Year Ended Nearest to December 31, 1958**

No.	Source	Federal	Provincial	Municipal	Total
		thousands of dollars			
	<b>Taxes:</b>				
	Income:				
1	Corporations .....	1,075,878	226,150	—	1,302,028
2	Individuals .....	1,499,849	47,773	—	1,547,622
3	Interest, dividends and other income going abroad .....	61,213	—	—	61,213
4	General Sales .....	868,114	186,733	57,969	1,112,816
5	Motor fuel and fuel oil sales .....	—	364,401	348	364,749
6	Other sales .....	—	52,852	3,571	56,423
7	Excise duties and special excise taxes .....	556,888	—	—	556,888
8	Customs import duties .....	486,508	—	—	486,508
9	Real and personal property .....	—	8,737	996,244	1,004,981
10	Business .....	—	—	64,441	64,441
11	Succession duties .....	72,535	55,797	—	128,332
12	Other .....	1,213	67,716	10,081	79,010
13	<b>Total taxes .....</b>	<b>4,622,198</b>	<b>1,010,159</b>	<b>1,132,654</b>	<b>6,765,011</b>
	<b>Privileges, licences and permits:</b>				
14	Liquor control and regulation .....	10	38,412	—	38,422
15	Motor vehicles .....	—	146,408	—	146,408
16	Natural resources .....	10,878	258,770	—	269,648
17	Other .....	18,561	22,897	23,666	65,124
18	<b>Total privileges, licences and permits .....</b>	<b>29,449</b>	<b>466,487</b>	<b>23,666</b>	<b>519,602</b>
19	Sales and services .....	56,910	33,303	—	90,213
	<b>Receipts from government enterprises:</b>				
	Own enterprises:				
20	Liquor boards and commissions .....	—	175,338	—	175,338
21	Other .....	99,924	5,748	37,858	143,530
22	In lieu of municipal taxes from federal and provincial government enterprises .....	—	—	7,168	7,168
23	<b>Total receipts from government enterprises .....</b>	<b>99,924</b>	<b>181,086</b>	<b>45,026</b>	<b>326,036</b>
24	Other revenue .....	219,423	10,968	92,627	323,018
25	<b>Sub-total items 1 to 24 .....</b>	<b>5,027,904</b>	<b>1,702,003</b>	<b>1,293,973</b>	<b>8,023,880</b>
26	Non-revenue and surplus receipts .....	37,620	9,086	—	46,706
27	<b>Total net general revenue after elimination of inter-government transfers .....</b>	<b>5,065,524</b>	<b>1,711,089</b>	<b>1,293,973</b>	<b>8,070,586</b>

**TABLE 2. Net General Expenditure — All Governments**  
**After Elimination of Inter-government Transfers**  
**For the Fiscal Year Ended Nearest to December 31, 1958**

No.	Function	Federal	Provincial	Municipal <sup>1</sup>	Total
thousands of dollars					
1	Defence services and mutual aid .....	1,664,313	—	—	1,664,313
2	Veterans' pensions and other benefits .....	295,388	—	—	295,388
Health:					
3	Hospital care .....	88,846	287,496	45,664	422,006
4	Other .....	40,849	42,761	29,334	112,944
5	<b>Total health</b> .....	<b>129,695</b>	<b>330,257</b>	<b>74,998</b>	<b>534,950</b>
Social welfare:					
6	Aid to aged persons .....	589,594	52,414	..	..
7	Aid to unemployed and unemployables .....	39,265	39,793	..	..
8	Family allowances .....	477,732	—	—	477,732
9	National employment services .....	73,357	—	—	73,357
10	Other .....	21,814	99,337	34,260	155,411
11	<b>Total social welfare</b> .....	<b>1,201,762</b>	<b>191,544</b>	<b>34,260</b>	<b>1,427,566</b>
12	Education .....	64,866	521,782	522,193	1,108,841
Transportation and communications:					
13	Highways, roads and bridges .....	89,343	616,049	309,602	1,014,994
14	Other .....	239,981	6,012	—	245,993
15	<b>Total transportation and communications</b> .....	<b>329,324</b>	<b>622,061</b>	<b>309,602</b>	<b>1,260,987</b>
16	Natural resources and primary industries .....	263,309	158,226	—	421,535
17	Debt charges excluding debt retirement .....	545,721	55,351	101,226	702,298
18	Payments to own government enterprises .....	169,741	4,527	11,633	185,901
Other expenditure:					
19	General government .....	261,982	95,444	120,699	478,125
20	Protection of persons and property .....	72,575	116,336	191,594	380,505
21	Sanitation and waste removal .....	—	—	116,832	116,832
22	International co-operation and assistance .....	62,523	—	—	62,523
23	Other .....	339,050	62,979	112,134	514,163
24	<b>Total other expenditure</b> .....	<b>736,130</b>	<b>274,759</b>	<b>541,259</b>	<b>1,552,148</b>
25	<b>Sub-total items 1 to 25</b> .....	<b>5,400,249</b>	<b>2,158,507</b>	<b>1,595,171</b>	<b>9,153,927</b>
26	Non-expense and surplus payments .....	291	8,253	—	8,544
27	<b>Total net general expenditure after elimination of inter-government transfers</b> .....	<b>5,400,540</b>	<b>2,166,760</b>	<b>1,595,171</b>	<b>9,162,471</b>
28	<b>Funded debt retirement reported as ordinary expenditure and excluded from above</b> .....	<b>—</b>	<b>75,656</b>	<b>143,756</b>	<b>219,412</b>

<sup>1</sup> Does not include capital expenditure out of capital fund for the Province of Quebec.

**TABLE 3. Analysis of Inter-government Transfers**  
For Fiscal Year Ended Nearest to December 31, 1958

Eliminated from revenue of receiving governments as reported in Table 1				
	Received by provincial from		Received by municipal from	
	Federal	Municipal	Federal	Provincial
thousands of dollars				
Tax-sharing arrangements .....	399,100	—	—	—
Share of income tax on power utilities .....	8,483	—	—	—
Subsidies .....	60,197	—	—	62,885
Special payments .....	—	—	948	944
Grants in lieu of municipal taxes on federal and provincial property .....	—	—	19,472	1,231
<b>Totals .....</b>	<b>467,780</b>	<b>—</b>	<b>20,420</b>	<b>65,060</b>

Eliminated from expenditure of paying governments as reported in Table 2				
	Paid by federal to		Paid by provincial to municipal	Paid by municipal to provincial
	Provincial	Municipal		
	thousands of dollars			
Tax-sharing arrangements .....	424, 100	—	—	—
Share of income tax on power utilities .....	8, 683	—	—	—
Subsidies .....	35, 197	—	60, 326 <sup>1</sup>	—
Special payments .....	—	1, 114	944	—
Grants in lieu of municipal taxes on federal and provincial property .....	—	22, 004	1, 144	—
Totals .....	467, 980	23, 118	62, 414	—

Eliminated from revenue and expenditure of receiving governments					
	Received by federal from provincial	Received by provincial from		Received by municipal from	
		Federal	Municipal	Federal	Provincial
	thousands of dollars				
Grants-in-aid and shared-cost contributions:					
Highways, roads and bridges .....	—	57,348	42	—	64,635
Hospital care .....	—	53,022	8,911	—	2,063
Other health .....	—	29,456	1,485	—	811
Aid to aged persons .....	—	30,542	4	—	2,779
Aid to unemployed and unemployables .....	—	38,485	773	—	22,535
Education .....	—	8,376	242	—	2
Natural resources and primary industries .....	63	6,122	252	—	—
Other .....	—	8,300	7,363	—	7,133
Totals .....	63	231,651	19,072	—	99,958

<sup>1</sup> Includes shared-revenue contributions.

**TABLE 4. Distribution of Net General Revenue Excluding Inter-government Transfers  
All Governments in Canada  
For Fiscal Year Ended Nearest to December 31, 1958**

	Federal	Provincial	Municipal	Total
thousands of dollars				
Net general revenue .....	5,065,524 (62.8%)	1,711,089 (21.2%)	1,293,973 (16.0%)	8,070,586 (100%)
<b>Adjustment to show inter-government transfers in revenue of recipient governments only:</b>				
Inter-government transfers:				
By Government of Canada .....	-719,851	699,431	20,420	—
By provincial governments .....	63	-512,882 <sup>1</sup>	512,819	—
By municipal governments .....	—	19,072	-19,072	—
Adjusted distribution of net general revenue .....	4,345,736 (53.8%)	1,916,710 (23.8%)	1,808,140 (22.4%)	8,070,586 (100%)

<sup>1</sup> Includes 348,801 paid to school boards

**TABLE 5. Direct and Indirect Debt - All Governments  
After Elimination of Inter-government Debt<sup>1</sup>  
as at Fiscal Year End Nearest to December 31, 1958**

No.		Federal	Provincial	Municipal	Total before elimination	Inter- government debt eliminated	Total after elimination
thousands of dollars							
	<b>Direct debt</b>						
	Funded debt:						
1	Bonded debt .....	13,979,113	3,349,537	3,406,980	20,735,630	140,275	20,595,355
2	Deduct sinking funds .....	83,214	668,005	118,681	869,900	—	869,900
3	Item 1 less item 2 .....	13,895,899	2,681,532	3,288,299	19,865,730	140,275	19,725,455
4	Treasury bills <sup>2</sup> .....	—	104,680	1,072	105,752	63,645	42,107
5	Item 3 plus item 4 .....	13,895,899	2,786,212	3,289,371	19,971,482	203,920	19,767,562
6	Short term treasury bills <sup>3</sup> .....	1,595,000	26,981	—	1,621,981	—	1,621,981
7	Savings deposits and certificates .....	34,156	—	—	34,156	—	34,156
8	Temporary loans and overdrafts ..	—	26,328	204,608	230,936	—	230,936
	Accounts and other payables:						
9	Trust funds and other deposits ..	3,301,861	119,967	7,737	3,429,565	3,050	3,426,515
10	Other <sup>5</sup> .....	830,398	177,557	199,665	1,207,620	40,768	1,166,852
11	Other liabilities .....	305,482	40,871	105,400	451,753	6,067	445,686
12	<b>Total direct debt less sink- ing funds<sup>6</sup> .....</b>	<b>19,962,796</b>	<b>3,177,916</b>	<b>3,806,781</b>	<b>26,947,493</b>	<b>253,805</b>	<b>26,693,688</b>
	<b>Indirect debt</b>						
13	Guaranteed bonds or debentures ....	987,907	2,577,266	14,551	3,579,724	152,365	3,427,359
14	Deduct sinking funds .....	—	50,523	290	50,813	2,468	48,345
15	Item 13 less item 14 .....	987,907	2,526,743	14,261	3,528,911	149,897	3,379,014
16	Guaranteed bank loans .....	139,646	20,897	4	160,547	3,527	157,020
17	Municipal Improvement Assistance						
	Act loans .....	—	2,098	—	2,098	2,098	—
18	Other guarantees .....	2,113,967	131,482	—	2,245,449	—	2,245,449
19	<b>Total indirect debt less sinking funds .....</b>	<b>3,241,520</b>	<b>2,681,220</b>	<b>14,265</b>	<b>5,937,005</b>	<b>155,522</b>	<b>5,781,483</b>
20	<b>Total direct and indirect debt less sinking funds</b>	<b>23,204,316</b>	<b>5,859,136</b>	<b>3,821,046</b>	<b>32,884,498</b>	<b>409,327</b>	<b>32,475,171</b>
21	Direct debt (item 12) per capita <sup>7</sup> .. \$	1,144	182	218	1,545	...	1,530

<sup>1</sup> See explanatory comment and Table 6 for details.

<sup>2</sup> Having a term of two or more years.

<sup>3</sup> Consists of treasury bills, treasury notes and deposit certificates having a term of less than two years.

<sup>4</sup> Included in item 11.

<sup>5</sup> Includes bonds (or debentures) due and bond (or debenture) interest due.

<sup>6</sup> Does not include surplus, reserves, unexpended balances and deferred revenue.

<sup>7</sup> Population totals at June 1, 1959, as estimated by the Census Division, Dominion Bureau of Statistics.

**TABLE 6. Analysis of Inter-government Debt<sup>1</sup>  
as at Fiscal Year End Nearest to December 31, 1958**

	Due by federal to provincial	Due by provincial to		Due by municipal to		Total
		Federal	Municipal	Federal	Provincial	
	thousands of dollars					
<b>Direct debt</b>						
Funded debt .....	—	62, 574	—	6, 611	134, 735	203, 920
Other liabilities .....	706	11, 023	15, 439	960	21, 757	49, 885
<b>Total direct inter-government debt .....</b>	<b>706</b>	<b>73, 597</b>	<b>15, 439</b>	<b>7, 571</b>	<b>156, 492</b>	<b>253, 805</b>
Direct debt of municipal governments guaranteed by provincial governments:						
Bonds or debentures .....						152, 365
Deduct sinking funds .....						2, 468
Net bonds or debentures .....						149, 897
Bank loans .....						3, 527
Municipal Improvement Assistance Act loans .....						2, 098
Direct debt of provincial governments guaranteed by the federal government:						
Sundry .....						—
<b>Total indirect inter-government debt .....</b>						<b>155, 522</b>
<b>Total direct and indirect inter-government debt .....</b>						<b>409, 327</b>

<sup>1</sup> See explanatory comment re Table 5, for interpretation of "Inter-government debt".

**TABLE 7. Analysis of Gross Bonded Debt — All Governments by Place of Payment  
as at Fiscal Year End Nearest to December 31, 1958**

Payable in	Federal	Provincial	Municipal	Total
thousands of dollars				
Canada only .....	13,777,302	2,315,297	1,668,362	17,760,961
London (Eng.) only .....	51,811	2,312	1	54,124
London (Eng.) and Canada .....	—	2,974	932	3,906
New York only .....	150,000	754,245	313,041	1,217,286
New York and Canada .....	—	132,846	19,071	151,917
London (Eng.), New York and Canada .....	—	140,963	5,452	146,415
Unclassified .....	—	—	1,400,121 <sup>1</sup>	1,400,121
<b>Totals .....</b>	<b>13,979,113</b>	<b>3,348,637<sup>2</sup></b>	<b>3,406,980</b>	<b>20,734,730</b>
Per capita <sup>3</sup> .....	\$ 801	192	195	1,188

<sup>1</sup> Place of payment not indicated in Municipal reports, but probably mostly payable in Canada only.

<sup>2</sup> Excludes bonds assumed by provinces—900 payable in Canada.

<sup>3</sup> Population totals at June 1, 1959, as estimated by the Census Division, Dominion Bureau of Statistics.









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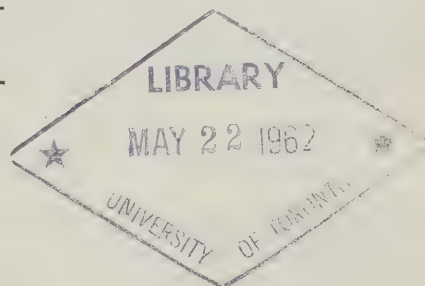
A  
CONSOLIDATION OF  
PUBLIC FINANCE STATISTICS

MUNICIPALITIES, PROVINCES AND  
THE GOVERNMENT OF CANADA

1959

(Fiscal Year Ended Nearest December 31, 1959)

Actual



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# A CONSOLIDATION OF PUBLIC FINANCE STATISTICS

## MUNICIPALITIES, PROVINCES AND THE GOVERNMENT OF CANADA

1959

(Fiscal Year Ended Nearest December 31, 1959)

### Actual

#### INTRODUCTION

This publication consolidates public finance statistics of federal, provincial and municipal governments for the fiscal year ended nearest to December 31, 1959. Inter-governmental relationships have been eliminated to permit presentation of the true relationship between government and the public in respect of revenue raised, expenditures made and debt owed. Consolidation also permits review of the relevant position of each level of government in raising revenue, making expenditures and incurring debt.

The statistics for the federal and provincial governments are based on final information obtained from the Public Accounts for the fiscal year ended March 31, 1960. For municipal governments the statistics are based primarily on published reports

of provincial departments of municipal affairs, in most cases for the calendar year 1959, supplemented by information from individual municipal reports and other authoritative sources.

The classifications, concepts and definitions followed are those which have been the subject of discussions and agreements at Dominion-Provincial conferences on provincial and municipal finance statistics. The federal accounts have been analysed and presented in a form comparable thereto insofar as possible. Details of the bases of presentation of public finance statistics for provincial and municipal governments and the Government of Canada may be obtained by reference to the other publications of the Dominion Bureau of Statistics listed on the inside cover of this report.

#### EXPLANATORY COMMENT

##### **Tables 1 and 2. Net General Revenue and Expenditure**

In this presentation transfer payments from one level of government to another have been treated as follows:

(a) Grants-in-aid and shared-cost contributions have been eliminated from revenue and the related expenditures of the receiving government, but are included in the expenditure of the paying government under the appropriate function of expenditure.

(b) General grants and subsidies and payments made under tax-sharing arrangements are eliminated from the expenditure of the paying government and from the revenue of the receiving government.

Details of the above transfer payments are given in Table 5. Because of differences in fiscal year-ends, accounting methods, etc., the amounts received by one level of government do not necessarily agree with the amounts paid by the other level of government.

The ordinary revenues and expenditures of municipal utilities and enterprises, hospitals, libraries and certain special areas are not included nor is capital expenditure of municipal utilities and enterprises; only surpluses, deficits and levies actually taken into the municipal accounts are reflected. Municipal expenditure on education is included at the amount of local taxation plus capital expenditure, less debt service which appears under debt charges.

Municipal property taxes include all municipal and school taxes levied on real and personal property—its use and occupancy. Grants in lieu of municipal taxes on federal and provincial property paid to municipal governments have been eliminated from revenue of the municipal governments and from the expenditure of the paying governments. However, similar grants from federal and provincial enterprises have not been eliminated from municipal revenue; they are shown as a separate item in Table 1.

Net general expenditure includes expenditures of a current or ordinary nature and also expenditures for the construction or acquisition of fixed assets. These latter are included in the federal "budgetary" expenditures. For provincial governments and for all municipal governments with the exception of those in the Province of Quebec, expenditures on capital account (for the construction or acquisition of property, public works and other projects) are combined with ordinary account expenditures. Expenditures on capital account other than for schools, for Quebec municipalities could not be compiled. Receipts of the provincial governments in respect of capital account transactions, such as grants, contributions or other recoveries of amounts expended, are deducted from related expenditures. It is not possible, at present, to show municipal capital expenditure on a similar basis.

Provisions for debt retirement, including both principal instalments and sinking fund provisions, have been omitted from expenditure totals. The amounts omitted are shown at the foot of Table 2.

In Table 1, "other revenue", item 24 includes the following:

**Federal**—revenue of the Post Office Department, Exchange Fund profit, revenue from bullion and coinage, fines and penalties and other miscellaneous items.

**Provincial**—fines, penalties and other miscellaneous items.

**Municipal**—rents, concessions, franchises, tax penalties, contributions other than from governments or government enterprises, and sundry items which either do not fall into recommended classifications or cannot be classified properly from information available.

In Table 2, "other expenditure" as indicated by item 23 includes the following:

**Federal and Provincial**—recreation and cultural services, trade and industrial development, local government planning and development, civil defence, housing and other sundry items. On the federal level expenditure of the Post Office Department, and expenditure for immigration and external affairs are also included.

**Municipal**—recreation and community services, joint or special expenditures and sundry miscellaneous items.

#### Tables 3 and 4. Percentage Distribution of Total net General Revenue and Expenditure

The percentage distributions shown in Tables 3 and 4 are based on Tables 1 and 2. They indicate the proportion applicable to each level of government of the totals of the principal sources of revenue and functions of expenditure, exclusive of transfers from one level of government to another. The treatment of

these inter-government transfers is explained in the explanatory comment on Tables 1 and 2. Reference to other publications of the Bureau, dealing with financial statistics of each level of government, will show the relative significance to each level of government of the principal sources of revenue and functions of expenditure.

#### Table 6—Distribution of Total Net General Revenue Excluding Inter-Government Transfers

This table presents, first, the distribution of net general revenue as raised by each level of government, secondly, transfers between levels of government, and lastly, the distribution of net general revenue as between levels of government after such transfers. In effect, it records first where the revenues were raised, and lastly, where they were available for expenditure.

It should be noted that payments made directly to local school boards by provincial governments have been included in municipal revenue in this table, although revenue shown elsewhere in municipal finance statistics does not include payments received directly by school boards from the provinces. The remainder of the revenue of local school boards is derived largely from taxes levied by municipal governments, and, in some cases, by the school boards themselves. In both cases the taxes are included in municipal revenue statistics. As education plays such an important part in municipal affairs, and is administered largely as a form of local government, it is considered appropriate, for purposes of this table, to include in municipal revenue the amounts received from provincial governments as noted above.

#### Table 7. Direct and Indirect Debt

In arriving at consolidated debt, elimination has been made of:

- (a) Direct debt of one level of government to another level of government, such as specifically identifiable treasury bills, loans and advances or other liabilities.
- (b) Indirect debt of one level of government to another level of government resulting from its guarantee of inter-government direct debt.
- (c) Indirect debt of one level of government resulting from its guarantee of the direct debt of another level of government to the public.

Securities such as bonds or debentures issued by one government and held as investments by another government are not considered as inter-government debt and consequently have not been eliminated.

Only sinking funds or special debt retirement funds are shown as deductions from funded debt. Otherwise the statistics reflect the gross debt of each level of government.

**TABLE 1. Net General Revenue — All Governments**  
**After Elimination of Inter-government Transfers**  
**For the Fiscal Year Ended Nearest to December 31, 1959**

No.	Source	Federal	Provincial	Municipal	Total
		thousands of dollars			
	<b>Taxes:</b>				
	Income:				
1	Corporations .....	1,234,216	248,987	—	1,483,203
2	Individuals .....	1,752,194	54,454	—	1,806,648
3	Interest, dividends and other income going abroad .....	73,353	—	—	73,353
4	General Sales .....	1,002,658	209,211	73,435	1,285,304
5	Motor fuel and fuel oil sales .....	—	382,560	640	383,200
6	Other sales .....	—	55,085	2,207	57,292
7	Excise duties and special excise taxes .....	620,661	—	—	620,661
8	Customs import duties .....	525,722	—	—	525,722
9	Real and personal property .....	—	8,330	1,157,236	1,165,566
10	Business .....	—	—	39,135 <sup>1</sup>	39,135
11	Estate taxes and succession duties .....	88,431	56,247	—	144,678
12	Other .....	1,373	153,599	8,337	163,309
13	<b>Total taxes .....</b>	<b>5,298,608</b>	<b>1,168,473</b>	<b>1,280,990</b>	<b>7,748,071</b>
	<b>Privileges, licences and permits:</b>				
14	Liquor control and regulation .....	10	44,920	—	44,930
15	Motor vehicles .....	—	164,610	—	164,610
16	Natural resources .....	5,924	303,311	—	309,235
17	Other .....	20,211	26,698	24,748	71,657
18	<b>Total privileges, licences and permits .....</b>	<b>26,145</b>	<b>539,539</b>	<b>24,748</b>	<b>590,432</b>
19	Sales and services .....	46,843	37,295	—	84,138
	<b>Contributions from government enterprises:</b>				
	Own enterprises:				
20	Liquor boards and commissions .....	—	180,227	—	180,227
21	Other .....	88,366	6,851	36,563	131,780
22	In lieu of municipal taxes from federal and provincial government enterprises .....	—	—	8,826	8,826
23	<b>Total contributions from government enterprises .....</b>	<b>88,366</b>	<b>187,078</b>	<b>45,389</b>	<b>320,833</b>
24	Other revenue .....	235,274	11,240	103,293	349,807
25	<b>Sub-total items 1 to 24 .....</b>	<b>5,695,236</b>	<b>1,943,625</b>	<b>1,454,420</b>	<b>9,093,281</b>
26	Non-revenue and surplus receipts .....	40,610	3,737	—	44,347
27	<b>Total net general revenue after elimination of inter-government transfers .....</b>	<b>5,735,846</b>	<b>1,947,362</b>	<b>1,454,420</b>	<b>9,137,628</b>

<sup>1</sup> Incomplete. Not separable from real property taxes in some provinces.

**TABLE 2. Net General Expenditure — All Governments**  
**After Elimination of Inter-government Transfers**  
**For the Fiscal Year Ended Nearest to December 31, 1959**

No.	Function	Federal	Provincial	Municipal <sup>1</sup>	Total
1	Defence services and mutual aid .....	1,542,545	—	—	1,542,545
2	Veterans' pensions and other benefits .....	293,106	—	—	293,106
	Health:				
3	Hospital care .....	180,635	391,489	41,358	613,482
4	Other .....	46,154	45,434	27,068	118,656
5	<b>Total health</b> .....	<b>226,789</b>	<b>436,923</b>	<b>68,426</b>	<b>732,138</b>
	Social welfare:				
6	Aid to aged persons .....	605,348	60,134	..	..
7	Aid to unemployed and unemployables .....	56,218	41,417	..	..
8	Family allowances .....	494,138	—	—	494,138
9	National employment services .....	82,456	—	—	82,456
10	Other .....	23,780	104,384	37,982	166,146
11	<b>Total social welfare</b> .....	<b>1,261,940</b>	<b>205,935</b>	<b>37,982</b>	<b>1,505,857</b>
12	Education .....	69,479	602,851	658,309	1,330,639
	Transportation and communications:				
13	Highways, roads and bridges .....	108,651	675,821	345,637	1,130,109
14	Other .....	267,627	4,630	—	272,257
15	<b>Total transportation and communications</b> .....	<b>376,278</b>	<b>680,451</b>	<b>345,637</b>	<b>1,402,366</b>
16	Natural resources and primary industries .....	286,410	174,089	—	460,499
17	Debt charges excluding debt retirement .....	657,066	54,965	117,753	829,784
18	Contributions to own government enterprises .....	154,252	4,717	13,919	172,888
	Other expenditure:				
19	General government .....	251,571	110,519	129,425	491,515
20	Protection of persons and property .....	76,185	125,625	211,847	413,657
21	Sanitation and waste removal .....	—	—	134,162	134,162
22	International co-operation and assistance .....	79,654	—	—	79,654
23	Other .....	368,787	62,826	136,201	567,814
24	<b>Total other expenditure</b> .....	<b>776,197</b>	<b>298,970</b>	<b>611,635</b>	<b>1,686,802</b>
25	<b>Sub-total items 1 to 25</b> .....	<b>5,644,062</b>	<b>2,458,901</b>	<b>1,853,661</b>	<b>9,956,624</b>
26	Non-expense and surplus payments .....	499	19,361	—	19,860
27	<b>Total net general expenditure after elimination of inter-government transfers</b> .....	<b>5,644,561</b>	<b>2,478,262</b>	<b>1,853,661</b>	<b>9,976,484</b>
28	<b>Funded debt retirement reported as ordinary expenditure and excluded from above</b> .....	<b>—</b>	<b>62,752</b>	<b>177,545</b>	<b>240,297</b>

<sup>1</sup> Does not include capital expenditure out of capital fund for the Province of Quebec.

**TABLE 3. Percentage Distribution of net General Revenue as per Table 1 — All Governments**  
**For the Fiscal Year Ended Nearest to December 31, 1959**

Source	Federal	Provincial	Municipal	Total
Total taxes .....	68.4	15.1	16.5	100.0
Total privileges, licences and permits .....	4.4	91.4	4.2	100.0
Total sales and services .....	55.7	44.3	—	100.0
Total contributions from government enterprises .....	27.5	58.3	14.2	100.0
Other revenue .....	67.3	3.2	29.5	100.0
Non-revenue and surplus receipts .....	91.6	8.4	—	100.0
<b>Total net general revenue .....</b>	<b>62.8</b>	<b>21.3</b>	<b>15.9</b>	<b>100.0</b>

**TABLE 4. Percentage Distribution of net General Expenditure as per Table 2 — All Governments**  
**For the Fiscal Year Ended Nearest to December 31, 1959**

Function	Federal	Provincial	Municipal	Total
Defence services and mutual aid .....	100.0	—	—	100.0
Veterans' pensions and other benefits .....	100.0	—	—	100.0
Health .....	31.0	59.7	9.3	100.0
Social welfare .....	83.8	13.7	2.5	100.0
Education .....	5.2	45.3	49.5	100.0
Transportation and communications .....	26.8	48.5	24.7	100.0
Natural resources and primary industries .....	62.2	37.8	—	100.0
Debt charges excluding debt retirement .....	79.2	6.6	14.2	100.0
Contributions to own government enterprises .....	89.2	2.7	8.1	100.0
Other expenditure .....	46.0	17.7	36.3	100.0
Non-expense and surplus payments .....	2.5	97.5	—	100.0
<b>Total net general expenditure .....</b>	<b>56.6</b>	<b>24.8</b>	<b>18.6</b>	<b>100.0</b>

**TABLE 5. Analysis of Inter-government Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1959**

**I. Eliminated from revenue of receiving governments as reported in Table 1**

	Received by provincial from		Received by municipal from	
	Federal	Municipal	Federal	Provincial
	thousands of dollars			
Tax-sharing arrangements .....	461,348	—	—	—
Share of income tax on power utilities .....	4,754	—	—	—
Subsidies .....	53,772	—	—	65,393
Special payments .....	—	—	1,587	1,114
Grants in lieu of municipal taxes on federal and provincial property .....	—	—	21,900	1,351
<b>Totals .....</b>	<b>519,874</b>	<b>—</b>	<b>23,487</b>	<b>67,858</b>

**II. Eliminated from expenditure of paying governments as reported in Table 2**

	Paid by federal to		Paid by provincial to municipal	Paid by municipal to provincial
	Provincial	Municipal		
	thousands of dollars			
Tax-sharing arrangements .....	461,341	—	—	—
Share of income tax on power utilities .....	4,753	—	—	—
Subsidies .....	53,774	—	65,293 <sup>1</sup>	—
Special payments .....	—	1,809	1,114	—
Grants in lieu of municipal taxes on federal and provincial property .....	—	22,605	1,266	—
<b>Totals .....</b>	<b>519,868</b>	<b>24,414</b>	<b>67,673</b>	<b>—</b>

**III. Eliminated from revenue and expenditure of receiving governments**

	Received by federal from provincial	Received by provincial from		Received by municipal from	
		Federal	Municipal	Federal	Provincial
	thousands of dollars				
Grants-in-aid and shared-cost contributions:					
Highways, roads and bridges .....	—	66,242	32	—	73,038
Hospital care .....	—	167,330	11,079	—	503
Other health .....	—	32,086	1,070	—	894
Aid to aged persons .....	—	30,498	—	—	4,072
Aid to unemployed and unemployables .....	—	56,411	62	—	31,941
Education .....	—	8,798	247	—	9
Natural resources and primary industries .....	404	11,089	234	—	—
Other .....	—	13,591	6,981	50	8,904
<b>Totals .....</b>	<b>404</b>	<b>386,045</b>	<b>19,705</b>	<b>50</b>	<b>119,361</b>

<sup>1</sup> Includes shared-revenue contributions.

**TABLE 6. Distribution of Total Net General Revenue Excluding Inter-government Transfers  
All Governments in Canada  
For Fiscal Year Ended Nearest to December 31, 1959**

	Federal	Provincial	Municipal	Total
	thousands of dollars			
Net general revenue .....	5,735,846 (62.8%)	1,947,362 (21.3%)	1,454,420 (15.9%)	9,137,628 (100.0%)
<b>Adjustment to show inter-government transfers in revenue of recipient governments only:</b>				
Inter-government transfers:				
By Government of Canada .....	- 929,406	905,919	23,487	—
By provincial governments .....	404	- 590,891 <sup>1</sup>	590,487	—
By municipal governments .....	—	19,705	- 19,705	—
Adjusted distribution of net general revenue .....	4,806,844 (52.6%)	2,282,095 (25.0%)	2,048,689 (22.4%)	9,137,628 (100.0%)

<sup>1</sup> Includes 403,268 paid to school boards.

**TABLE 7. Direct and Indirect Debt - All Governments  
After Elimination of Inter-government Debt<sup>1</sup>  
as at Fiscal Year End Nearest to December 31, 1959**

No.		Federal	Provincial	Municipal	Total before elimination	Inter- government debt eliminated	Total after elimination
		thousands of dollars					
	<b>Direct debt</b>						
	Funded debt:						
1	Bonded debt .....	13,765,152	3,415,009	3,803,095	20,983,256	137,322	20,845,934
2	Deduct sinking funds .....	85,272	618,158	132,937	836,367	—	836,367
3	Item 1 less item 2 .....	13,679,880	2,796,851	3,670,158	20,146,889	137,322	20,009,567
4	Treasury bills <sup>2</sup> .....	—	82,612 <sup>3</sup>	1,001	83,613	60,687	22,926
5	Item 3 plus item 4 .....	13,679,880	2,879,463	3,671,159	20,230,502	198,009	20,032,493
6	Short term treasury bills <sup>4</sup> .....	2,125,000	46,837	—	2,171,837	—	2,171,837
7	Savings deposits and certificates .....	29,372	—	—	29,372	—	29,372
8	Temporary loans and overdrafts .. Accounts and other payables:	—	26,547	246,281	272,828	—	272,828
9	Trust funds and other deposits .....	3,565,376	137,527	7,749	3,710,652	2,211	3,708,441
10	Other <sup>5</sup> .....	967,621	176,591	218,652	1,362,864	34,870	1,327,994
11	Other liabilities .....	317,834	60,120	112,154	490,108	10,373	479,735
12	<b>Total direct debt less sink- ing funds<sup>7</sup> .....</b>	<b>20,685,083</b>	<b>3,327,085</b>	<b>4,255,995</b>	<b>28,268,163</b>	<b>245,463</b>	<b>28,022,700</b>
	<b>Indirect debt</b>						
13	Guaranteed bonds or debentures ..	1,430,107	2,996,265	80,141	4,506,513	193,918	4,312,595
14	Deduct sinking funds .....	—	67,673	1,862	69,535	2,039	67,496
15	Item 13 less item 14 .....	1,430,107	2,928,592	78,279	4,436,978	191,879	4,245,099
16	Guaranteed bank loans .....	169,203	24,578	15	193,796	2,084	191,712
17	Municipal Improvement Assistance Act loans .....	—	1,841	—	1,841	1,841	—
18	Other guarantees .....	2,775,789	126,361	—	2,902,150	—	2,902,150
19	<b>Total indirect debt less sinking funds .....</b>	<b>4,375,099</b>	<b>3,081,372</b>	<b>78,294</b>	<b>7,534,765</b>	<b>195,804</b>	<b>7,338,961</b>
20	<b>Total direct and indirect debt less sinking funds</b>	<b>25,060,182</b>	<b>6,408,457</b>	<b>4,334,289</b>	<b>35,802,928</b>	<b>441,267</b>	<b>35,361,661</b>
21	Direct debt (item 12) per capita <sup>8</sup> .. \$	1,161	187	239	1,587	...	1,573

<sup>1</sup> See explanatory comment and Table 8 for details.

<sup>2</sup> Having a term of two or more years.

<sup>3</sup> Net of sinking funds 16,294.

<sup>4</sup> Consists of treasury bills, treasury notes and deposit certificates having a term of less than two years.

<sup>5</sup> Included in item 9.

<sup>6</sup> Includes bonds (or debentures) due and bond (or debenture) interest due.

<sup>7</sup> Does not include surplus, reserves, unexpended balances and deferred revenue.

<sup>8</sup> Population totals at June 1, 1960, as estimated by the Census Division, Dominion Bureau of Statistics.

**TABLE 8. Analysis of Inter-government Debt<sup>1</sup>  
as at Fiscal Year End Nearest to December 31, 1959**

	Due by federal to provincial		Due by provincial to		Due by municipal to		Total
		Federal	Municipal	Federal	Provincial		
	thousands of dollars						
<b>Direct debt</b>							
Funded debt .....	—	59,668	—	7,230	131,111	198,009	
Other liabilities .....	978	10,799	14,831	1,042	19,804	47,454	
<b>Total direct inter-government debt .....</b>	<b>978</b>	<b>70,467</b>	<b>14,831</b>	<b>8,272</b>	<b>150,915</b>	<b>245,463</b>	
Direct debt of municipal governments guaranteed by provincial governments:							
Bonds or debentures .....						193,918	
Deduct sinking funds .....						2,039	
Net bonds or debentures .....						191,879	
Bank loans .....						2,084	
Municipal Improvement Assistance Act loans .....						1,841	
<b>Total indirect inter-government debt .....</b>						<b>195,804</b>	
<b>Total direct and indirect inter-government debt .....</b>						<b>441,267</b>	

<sup>1</sup> See explanatory comment re Table 7, for interpretation of "Inter-government debt".

**TABLE 9. Analysis of Gross Bonded Debt — All Governments by Place of Payment  
as at Fiscal Year End Nearest to December 31, 1959**

Payable in	Federal	Provincial	Municipal	Total
thousands of dollars				
Canada only .....	13,563,341	2,384,101	2,191,329	18,138,771
London (Eng.) only .....	51,811	2,312	11,576	65,699
London (Eng.) and Canada .....	—	2,974	6,913	9,887
New York only .....	150,000	828,661	660,741	1,639,402
New York and Canada .....	—	97,207	49,705	146,912
London (Eng.), New York and Canada .....	—	98,854	8,982	107,836
Unclassified .....	—	—	873,849 <sup>1</sup>	873,849
<b>Totals .....</b>	<b>13,765,152</b>	<b>3,414,109<sup>2</sup></b>	<b>3,803,095</b>	<b>20,982,356</b>
Per capita <sup>3</sup> .....	\$ 773	192	213	1,178

<sup>1</sup> Place of payment not indicated in Municipal reports, but probably mostly payable in Canada only.

<sup>2</sup> Excludes bonds assumed by provinces—900 payable in Canada.

<sup>3</sup> Population totals at June 1, 1960, as estimated by the Census Division, Dominion Bureau of Statistics.





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PUBLIC FINANCE STATISTICS

MUNICIPALITIES, PROVINCES AND  
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1960

(Fiscal Year Ended Nearest December 31, 1960)

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**Actual**

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# **A CONSOLIDATION OF PUBLIC FINANCE STATISTICS**

## **MUNICIPALITIES, PROVINCES AND THE GOVERNMENT OF CANADA**

**1960**

**(Fiscal Year Ended Nearest December 31, 1960)**

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**Actual**

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### **INTRODUCTION**

This publication consolidates public finance statistics of federal, provincial and municipal governments for the fiscal year ended nearest to December 31, 1960. Inter-governmental relationships have been eliminated to permit presentation of the true relationship between government and the public in respect of revenue raised, expenditures made and debt owed. Consolidation also permits review of the relevant position of each level of government in raising revenue, making expenditures and incurring debt.

The statistics for the federal and provincial governments are based on final information obtained from the Public Accounts for the fiscal year ended March 31, 1961. For municipal governments the statistics are based primarily on published reports

of provincial departments of municipal affairs, in most cases for the calendar year 1960, supplemented by information from individual municipal reports and other authoritative sources.

The classifications, concepts and definitions followed are those which have been the subject of discussions and agreements at Dominion-Provincial conferences on provincial and municipal finance statistics. The federal accounts have been analysed and presented in a form comparable thereto insofar as possible. Details of the bases of presentation of public finance statistics for provincial and municipal governments and the Government of Canada may be obtained by reference to the other publications of the Dominion Bureau of Statistics listed on the inside cover of this report.

### **EXPLANATORY COMMENT**

#### **Tables 1 and 2. Net General Revenue and Expenditure**

In this presentation transfer payments from one level of government to another have been treated as follows:

(a) Grants-in-aid and shared-cost contributions have been eliminated from revenue and the related expenditures of the receiving government, but are included in the expenditure of the paying government under the appropriate function of expenditure.

(b) General grants and subsidies and payments made under tax-sharing arrangements are eliminated from the expenditure of the paying government and from the revenue of the receiving government.

Details of the above transfer payments are given in Table 5. Because of differences in fiscal year-ends, accounting methods, etc., the amounts received by one level of government do not necessarily agree with the amounts paid by the other level of government.

The ordinary revenues and expenditures of municipal utilities and enterprises, hospitals, libraries and certain special areas are not included nor is capital expenditure of municipal utilities and enterprises; only surpluses, deficits and levies actually taken into the municipal accounts are reflected. Municipal expenditure on education includes interest on school debentures, formerly included under debt charges.

Municipal property taxes include all municipal and school taxes levied on real and personal property—its use and occupancy. Grants in lieu of municipal taxes on federal and provincial property paid to municipal governments have been eliminated from revenue of the municipal governments and from the expenditure of the paying governments. However, similar grants from federal and provincial enterprises have not been eliminated from municipal revenue; they are shown as a separate item in Table 1.

Net general expenditure includes expenditures of a current or ordinary nature and also expenditures for the construction or acquisition of fixed assets.

These latter are included in the federal "budgetary" expenditures. For provincial and municipal governments expenditures on capital account (for the construction or acquisition of property, public works and other projects) are combined with ordinary account expenditures. Receipts of the provincial governments in respect of capital account transactions, such as grants, contributions or other recoveries of amounts expended, are deducted from related expenditures. It is not possible, at present, to show municipal capital expenditure on a similar basis.

Provisions for debt retirement, including both principal instalments and sinking fund provisions, have been omitted from expenditure totals. The amounts omitted are shown at the foot of Table 2.

In Table 1, "other revenue", item 24 includes the following:

**Federal**—revenue of the Post Office Department, Exchange Fund profit, revenue from bullion and coinage, fines and penalties and other miscellaneous items.

**Provincial**—fines, penalties and other miscellaneous items.

**Municipal**—rents, concessions, franchises, tax penalties, contributions other than from governments or government enterprises, and sundry items which either do not fall into recommended classifications or cannot be classified properly from information available.

In Table 2, "other expenditure" as indicated by item 23 includes the following:

**Federal and Provincial**—recreation and cultural services, trade and industrial development, local government planning and development, civil defence, housing and other sundry items. On the federal level expenditure of the Post Office Department, and expenditure for immigration and external affairs are also included.

**Municipal**—recreation and community services, joint or special expenditures and sundry miscellaneous items.

#### Tables 3 and 4. Percentage Distribution of Total net General Revenue and Expenditure

The percentage distributions shown in Tables 3 and 4 are based on Tables 1 and 2. They indicate the proportion applicable to each level of government of the totals of the principal sources of revenue and functions of expenditure, exclusive of transfers from one level of government to another. The treatment of these inter-government transfers is explained in the explanatory comment on Tables 1 and 2. Reference to other publications of the Bureau, dealing with financial statistics of each level of government, will

show the relative significance to each level of government of the principal sources of revenue and functions of expenditure.

#### Table 6. Distribution of Total Net General Revenue Excluding Inter-Government Transfers

This table presents, first, the distribution of net general revenue as raised by each level of government, secondly, transfers between levels of government, and lastly, the distribution of net general revenue as between levels of government after such transfers. In effect, it records first where the revenues were raised, and lastly, where they were available for expenditure.

It should be noted that payments made directly to local school boards by provincial governments have been included in municipal revenue in this table, although revenue shown elsewhere in municipal finance statistics does not include payments received directly by school boards from the provinces. The remainder of the revenue of local school boards is derived largely from taxes levied by municipal governments, and, in some cases, by the school boards themselves. In both cases the taxes are included in municipal revenue statistics. As education plays such an important part in municipal affairs, and is administered largely as a form of local government, it is considered appropriate, for purposes of this table, to include in municipal revenue the amounts received from provincial governments as noted above.

#### Table 7. Direct and Indirect Debt

In arriving at consolidated debt, elimination has been made of:

- (a) Direct debt of one level of government to another level of government, such as specifically identifiable treasury bills, loans and advances or other liabilities.
- (b) Indirect debt of one level of government to another level of government resulting from its guarantee of inter-government direct debt.
- (c) Indirect debt of one level of government resulting from its guarantee of the direct debt of another level of government to the public.

Securities such as bonds or debentures issued by one government and held as investments by another government are not considered as inter-government debt and consequently have not been eliminated.

Only sinking funds or special debt retirement funds are shown as deductions from funded debt. Otherwise the statistics reflect the gross debt of each level of government.

**TABLE 1. Net General Revenue — All Governments**  
**After Elimination of Inter-government Transfers**  
**For the Fiscal Year Ended Nearest to December 31, 1960**

No.	Source	Federal	Provincial	Municipal	Total
		thousands of dollars			
	<b>Taxes:</b>				
	Income:				
1	Corporations .....	1,380,128	269,072	—	1,649,200
2	Individuals .....	1,940,560	60,678	—	2,001,238
3	Interest, dividends and other income going abroad .....	88,174	—	—	88,174
4	General sales .....	990,848	211,830	80,235	1,282,913
5	Motor fuel and fuel oil sales .....	—	402,909	419	403,328
6	Other sales .....	—	56,922	2,784	59,706
7	Excise duties and special excise taxes .....	633,216	—	—	633,216
8	Customs import duties .....	498,698	—	—	498,698
9	Real and personal property .....	—	8,386	1,287,959	1,296,345
10	Business .....	—	—	43,581 <sup>1</sup>	43,581
11	Estate taxes and succession duties .....	84,879	60,456	—	145,335
12	Other .....	1,622	177,004 <sup>2</sup>	9,486	188,112
13	<b>Total taxes .....</b>	<b>5,618,125</b>	<b>1,247,257</b>	<b>1,424,464</b>	<b>8,289,846</b>
	<b>Privileges, licences and permits:</b>				
14	Liquor control and regulation .....	11	47,149	—	47,160
15	Motor vehicles .....	—	172,013	—	172,013
16	Natural resources .....	4,166	276,869	—	281,035
17	Other .....	19,159	27,884	25,152	72,195
18	<b>Total privileges, licences and permits .....</b>	<b>23,336</b>	<b>523,915</b>	<b>25,152</b>	<b>572,403</b>
19	Sales and services .....	57,030	38,286	—	95,316
	<b>Contributions from government enterprises:</b>				
	Own enterprises:				
20	Liquor boards and commissions .....	—	186,157	—	186,157
21	Other .....	108,155	6,447	30,398	145,000
22	In lieu of municipal taxes from federal and provincial government enterprises .....	—	—	10,437	10,437
23	<b>Total contributions from government enterprises .....</b>	<b>108,155</b>	<b>192,604</b>	<b>40,835</b>	<b>341,594</b>
24	Other revenue .....	254,813	11,837	104,463	371,113
25	<b>Sub-total items 1 to 24 .....</b>	<b>6,061,459</b>	<b>2,013,899</b>	<b>1,594,914</b>	<b>9,670,272</b>
26	Non-revenue and surplus receipts .....	41,145	3,420	—	44,565
27	<b>Total net general revenue after elimination of inter-government transfers .....</b>	<b>6,102,604</b>	<b>2,017,319</b>	<b>1,594,914</b>	<b>9,714,837</b>

<sup>1</sup> Incomplete. Not separable from real property taxes in some provinces.

<sup>2</sup> Includes hospital insurance premiums 116, 110.

**TABLE 2. Net General Expenditure — All Governments**  
**After Elimination of Inter-government Transfers**  
**For the Fiscal Year Ended Nearest to December 31, 1960**

No.	Function	Federal	Provincial	Municipal	Total
		thousands of dollars			
1	Defence services and mutual aid .....	1,534,411	—	—	1,534,411
2	Veterans' pensions and other benefits .....	296,071	—	—	296,071
	Health:				
3	Hospital care .....	221,639	453,942	39,255	714,836
4	Other .....	45,583	54,670	26,261	126,514
5	<b>Total health</b> .....	<b>267,222</b>	<b>508,612</b>	<b>65,516</b>	<b>841,350</b>
	Social welfare:				
6	Aid to aged persons .....	\$ 623,070	W 63,010	..	..
7	Aid to unemployed and unemployables .....	67,906	54,976	..	..
8	Family allowances .....	509,396	—	—	509,396
9	National employment services .....	99,097	—	—	99,097
10	Other .....	28,506	139,617	43,438	211,561
11	<b>Total social welfare</b> <i>4,416,400 comp.</i> .....	<b>1,327,975</b>	<b>257,603</b>	<b>43,438</b>	<b>1,629,016</b>
12	Education .....	64,480	700,123	813,822 <sup>1</sup>	1,578,425
	Transportation and communications:				
13	Highways, roads and bridges .....	104,964	708,057	361,320	1,174,341
14	Other .....	272,041	5,223	—	277,264
15	<b>Total transportation and communications</b> .....	<b>377,005</b>	<b>713,280</b>	<b>361,320</b>	<b>1,451,605</b>
16	Natural resources and primary industries .....	366,113	200,983	—	567,096
17	Debt charges excluding debt retirement .....	654,411	66,878	95,918 <sup>1</sup>	817,207
18	Contributions to own government enterprises .....	149,158	5,472	20,202	174,832
	Other expenditure:				
19	General government .....	265,603	125,150	141,447	532,200
20	Protection of persons and property .....	79,187	136,264	232,163	447,614
21	Sanitation and waste removal .....	—	—	142,182	142,182
22	International co-operation and assistance .....	81,820	—	—	81,820
23	Other .....	406,172	78,508	195,135	679,815
24	<b>Total other expenditure</b> .....	<b>832,782</b>	<b>339,922</b>	<b>710,927</b>	<b>1,883,631</b>
25	<b>Sub-total items 1 to 24</b> .....	<b>5,869,628</b>	<b>2,792,873</b>	<b>2,111,143</b>	<b>10,773,644</b>
26	Non-expense and surplus payments .....	520	9,746	—	10,266
27	<b>Total net general expenditure after elimination of inter-government transfers</b> .....	<b>5,870,148</b>	<b>2,802,619</b>	<b>2,111,143</b>	<b>10,783,910</b>
28	<b>Funded debt retirement reported as ordinary expenditure and excluded from above</b> .....	<b>—</b>	<b>56,819</b>	<b>191,080</b>	<b>247,899</b>

<sup>1</sup> As debt charges on debentures issued for school purposes are now classified as "Education" expenditure, the interest portion thereof is included in this figure whereas in previous years it was included in "Debt Charges".

.. Figures not available.

**TABLE 3. Percentage Distribution of Net General Revenue as per Table 1 — All Governments  
For the Fiscal Year Ended Nearest to December 31, 1960**

Source	Federal	Provincial	Municipal	Total
Total taxes .....	67.8	15.0	17.2	100.0
Total privileges, licences and permits .....	4.1	91.5	4.4	100.0
Total sales and services .....	59.8	40.2	—	100.0
Total contributions from government enterprises .....	31.7	56.4	11.9	100.0
Other revenue .....	68.7	3.2	28.1	100.0
Non-revenue and surplus receipts .....	92.3	7.7	—	100.0
<b>Total net general revenue .....</b>	<b>62.8</b>	<b>20.8</b>	<b>16.4</b>	<b>100.0</b>

**TABLE 4: Percentage Distribution of Net General Expenditure as per Table 2 — All Governments  
For the Fiscal Year Ended Nearest to December 31, 1960**

Function	Federal	Provincial	Municipal	Total
Defence services and mutual aid .....	100.0	—	—	100.0
Veterans' pensions and other benefits .....	100.0	—	—	100.0
Health .....	31.8	60.4	7.8	100.0
Social welfare .....	81.5	15.8	2.7	100.0
Education .....	4.1	44.4	51.5	100.0
Transportation and communications .....	26.0	49.1	24.9	100.0
Natural resources and primary industries .....	64.6	35.4	—	100.0
Debt charges excluding debt retirement .....	80.1	8.2	11.7	100.0
Contributions to own government enterprises .....	85.3	3.1	11.6	100.0
Other expenditure .....	44.2	18.1	37.7	100.0
Non-expense and surplus payments .....	5.1	94.9	—	100.0
<b>Total net general expenditure .....</b>	<b>54.4</b>	<b>26.0</b>	<b>19.6</b>	<b>100.0</b>

**TABLE 5. Analysis of Inter-government Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1960**

**1. Eliminated from revenue of receiving governments as reported in Table 1**

	Received by provincial from		Received by municipal from	
	Federal	Municipal	Federal	Provincial
thousands of dollars				
Tax-sharing arrangements .....	480,875	—	—	—
Share of income tax on power utilities .....	4,226	—	—	—
Subsidies .....	53,714	—	—	68,957
Special payments.....	—	—	1,966	396
Grants in lieu of municipal taxes on federal and provincial property.....	—	—	26,274	1,479
<b>Totals .....</b>	<b>538,815</b>	<b>—</b>	<b>28,240</b>	<b>70,832</b>

**II. Eliminated from expenditure of paying governments as reported in Table 2**

	Paid by federal to		Paid by provincial to municipal	Paid by municipal to provincial
	Provincial	Municipal		
	thousands of dollars			
Tax-sharing arrangements .....	480,873	—	—	—
Share of income tax on power utilities .....	4,226	—	—	—
Subsidies .....	53,718	—	68,692	—
Special payments .....	—	1,753	—	—
Grants in lieu of municipal taxes on federal and provincial property .....	—	24,722	1,464	—
Totals .....	538,817	26,475	70,156	—

**III. Eliminated from revenue and expenditure of receiving governments**

	Received by federal from provincial	Received by provincial from		Received by municipal from	
		Federal	Municipal	Federal	Provincial
thousands of dollars					
Grants-in-aid and shared-cost contributions:					
Highways, roads and bridges .....	—	67,525	661	268	91,702
Hospital care .....	—	214,828	9,846	—	919
Other health .....	—	30,488	1,457	—	766
Aid to aged persons .....	—	30,832	—	—	3,840
Aid to unemployed and unemployables .....	—	71,885	11	—	41,077
Education .....	—	10,211	268	—	1,351
Natural resources and primary industries .....	812	8,487	203	—	—
Other .....	—	17,403	1,923	—	10,452
Totals .....	812	451,659	14,369	268	150,107

**TABLE 6. Distribution of Total Net General Revenue Excluding Inter-government Transfers  
All Governments in Canada  
For Fiscal Year Ended Nearest to December 31, 1960**

	Federal	Provincial	Municipal	Total
	thousands of dollars			
Net general revenue .....	6, 102, 604 (62.8%)	2, 017, 319 (20.8%)	1, 594, 914 (16.4%)	9, 714, 837 (100.0%)
Adjustment to show inter-government transfers in revenue of recipient governments only:				
Inter-government transfers:				
By Government of Canada .....	- 1, 018, 982	990, 474	28, 508	—
By provincial governments .....	812	- 674, 509 <sup>1</sup>	673, 697	—
By municipal governments .....	—	14, 369	- 14, 369	—
Adjusted distribution of net general revenue .....	5, 084, 434 (52.3%)	2, 347, 653 (24.2%)	2, 282, 750 (23.5%)	9, 714, 837 (100.0%)

<sup>1</sup> Includes 452,758 paid to school boards.

**TABLE 7. Direct and Indirect Debt — All Governments  
After Elimination of Inter-government Debt<sup>1</sup>  
as at Fiscal Year End Nearest to December 31, 1960**

No.		Federal	Provincial	Municipal	Total before elimination	Inter- government debt eliminated	Total after elimination
		thousands of dollars					
	<b>Direct debt</b>						
	Funded debt:						
1	Bonded debt .....	14, 132, 915	3, 710, 294	4, 277, 507	22, 120, 716	130, 647	21, 990, 069
2	Deduct sinking funds .....	17, 018	655, 863	152, 076	824, 957	—	824, 957
3	Item 1 less item 2 .....	14, 115, 897	3, 054, 431	4, 125, 431	21, 295, 759	130, 647	21, 165, 112
4	Treasury bills <sup>2</sup> .....	—	80, 172 <sup>3</sup>	948	81, 120	58, 780	22, 340
5	Item 3 plus item 4 .....	14, 115, 897	3, 134, 603	4, 126, 379	21, 376, 879	189, 427	21, 187, 452
6	Short term treasury bills <sup>4</sup> .....	1, 935, 000	62, 568	—	1, 997, 568	—	1, 997, 568
7	Savings deposits and certificates....	28, 513	—	—	28, 513	—	28, 513
8	Temporary loans and overdrafts .....	—	31, 846	263, 658	295, 504	—	295, 504
	Accounts and other payables:						
9	Trust funds and other deposits ....	3, 955, 510	153, 496	11, 078	4, 120, 084	1, 631	4, 118, 453
10	Other <sup>6</sup> .....	999, 076	217, 501	244, 917	1, 461, 494	44, 688	1, 416, 806
11	Other liabilities .....	335, 291	69, 726	124, 979	529, 996	9, 038	520, 958
12	<b>Total direct debt less sinking funds<sup>7</sup> .....</b>	<b>21, 369, 287</b>	<b>3, 669, 740</b>	<b>4, 771, 011</b>	<b>29, 810, 038</b>	<b>244, 784</b>	<b>29, 565, 254</b>
	<b>Indirect debt</b>						
13	Guaranteed bonds or debentures .....	1, 672, 690	3, 361, 686	73, 878	5, 108, 254	242, 665	4, 865, 589
14	Deduct sinking funds .....	—	82, 569	1, 555	84, 124	2, 292	81, 832
15	Item 13 less item 14 .....	1, 672, 690	3, 279, 117	72, 323	5, 024, 130	240, 373	4, 783, 757
16	Guaranteed bank loans .....	208, 758	26, 185	13	234, 956	3, 742	231, 214
17	Municipal Improvement Assistance Act loans .....	—	1, 636	—	1, 636	1, 636	—
18	Other guarantees .....	3, 134, 865	128, 543	—	3, 263, 408	—	3, 263, 408
19	<b>Total indirect debt less sink- ing funds .....</b>	<b>5, 016, 313</b>	<b>3, 435, 481</b>	<b>72, 336</b>	<b>8, 524, 130</b>	<b>245, 751</b>	<b>8, 278, 379</b>
20	<b>Total direct and indirect debt less sinking funds.....</b>	<b>26, 385, 600</b>	<b>7, 105, 221</b>	<b>4, 843, 347</b>	<b>38, 334, 168</b>	<b>490, 535</b>	<b>37, 843, 633</b>
21	Direct debt (item 12) per capita <sup>8</sup> ...\$	1, 172	201	262	1, 635	...	1, 621

<sup>1</sup> See explanatory comment and Table 8 for details.

<sup>2</sup> Having a term of two or more years.

<sup>3</sup> Net of sinking funds 15,487.

<sup>4</sup> Consists of treasury bills, treasury notes and deposit certificates having a term of less than two years.

<sup>5</sup> Included in item 9.

<sup>6</sup> Includes bonds (or debentures) due and bond (or debenture) interest due.

<sup>7</sup> Does not include surplus, reserves, unexpended balances and deferred revenue.

<sup>8</sup> Population totals at June 1, 1961, per 1961 Census.

... Figures not appropriate or not applicable.

**TABLE 8. Analysis of Inter-government Debt<sup>1</sup>**  
**As at Fiscal Year End Nearest to December 31, 1960**

	Due by federal to provincial	Due by provincial to		Due by municipal to		Total
		Federal	Municipal	Federal	Provincial	
thousands of dollars						
Direct debt						
Funded debt .....	—	57, 832	—	7, 296	124, 299	189, 427
Other liabilities .....	629	5, 200	27, 475	945	21, 108	55, 357
Total direct inter-government debt .....	629	63, 032	27, 475	8, 241	145, 407	244, 784
Direct debt of municipal governments guaranteed by provincial governments:						
Bonds or debentures .....						242, 665
Deduct sinking funds .....						2, 292
Net bonds or debentures .....						240, 373
Bank loans .....						3, 742
Municipal Improvement Assistance Act loans .....						1, 636
Total indirect inter-government debt .....						245, 751
Total direct and indirect inter-government debt .....						490, 535

<sup>1</sup> See explanatory comment re Table 7, for interpretation of "Inter-government debt".

**TABLE 9. Analysis of Gross Bonded Debt — All Governments by Place of Payment**  
**As at Fiscal Year End Nearest to December 31, 1960**

Payable in	Federal	Provincial	Municipal	Total
thousands of dollars				
Canada only .....	14, 002, 750	2, 711, 043	2, 419, 472	19, 133, 265
London (Eng.) only .....	31, 990	2, 312	6, 775	41, 077
London (Eng.) and Canada .....	—	2, 974	6, 373	9, 347
New York only .....	98, 175	839, 024	755, 817	1, 693, 016
New York and Canada .....	—	84, 487	38, 034	122, 521
London (Eng.), New York and Canada .....	—	60, 451	7, 615	68, 066
Switzerland .....	—	9, 103	4, 500	13, 603
Unclassified .....	—	—	1, 039, 164 <sup>1</sup>	1, 039, 164
<b>Totals .....</b>	<b>14, 132, 915</b>	<b>3, 709, 394<sup>2</sup></b>	<b>4, 277, 750<sup>3</sup></b>	<b>22, 120, 059</b>
Per capita <sup>4</sup> ..... \$	775	203	234	1, 212

<sup>1</sup> Place of payment not indicated in Municipal reports, but probably mostly payable in Canada only.

<sup>2</sup> Excludes bonds assumed by provinces—900 payable in Canada.

<sup>3</sup> Includes long-term treasury bills—243 payable in Canada.

<sup>4</sup> Population totals at June 1, 1961, as per 1961 Census.





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A  
CONSOLIDATION OF  
PUBLIC FINANCE STATISTICS

MUNICIPALITIES, PROVINCES AND  
THE GOVERNMENT OF CANADA

1961

(Fiscal Year Ended Nearest December 31, 1961)

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**Actual**

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**INTRODUCTION**

This publication consolidates public finance statistics of federal, provincial and municipal governments for the fiscal year ended nearest to December 31, 1961. Inter-governmental relationships have been eliminated to permit presentation of the true relationship between government and the public in respect of revenue raised, expenditures made and debt owed. Consolidation also permits review of the relevant position of each level of government in raising revenue, making expenditures and incurring debt.

The statistics for the federal and provincial governments are based on final information obtained from the Public Accounts for the fiscal year ended March 31, 1962. For municipal governments the statistics are based primarily on published reports

of provincial departments of municipal affairs, in most cases for the calendar year 1961, supplemented by information from individual municipal reports and other authoritative sources.

The classifications, concepts and definitions followed are those which have been the subject of discussions and agreements at Dominion-Provincial conferences on provincial and municipal finance statistics. The federal accounts have been analysed and presented in a form comparable thereto insofar as possible. Details of the bases of presentation of public finance statistics for provincial and municipal governments and the Government of Canada may be obtained by reference to the other publications of the Dominion Bureau of Statistics listed on the inside cover of this report.

**EXPLANATORY COMMENT**

**Tables 1 and 2. Net General Revenue and Expenditure**

In this presentation transfer payments from one level of government to another have been treated as follows:

(a) Grants-in-aid and shared-cost contributions received by provincial governments have been eliminated from revenue and the related expenditures; payments of a similar nature included in the revenue of municipal governments have also been eliminated from revenue and related expenditures, but capital grants not included in municipal revenue have been deducted only from expenditures. In each instance the grants are included in the expenditure of the paying government under the appropriate function of expenditure.

(b) General grants and subsidies and payments made under tax-sharing arrangements are eliminated from the expenditure of the paying government and from the revenue of the receiving government.

Details of the above transfer payments are given in Table 5. Because of differences in fiscal year-ends, accounting methods, etc., the amounts

received by one level of government do not necessarily agree with the amounts paid by the other level of government.

The ordinary revenues and expenditures of municipal utilities and enterprises, hospitals, libraries and certain special areas are not included nor is capital expenditure of municipal utilities and enterprises; only surpluses, deficits and levies actually taken into the municipal accounts are reflected. Municipal expenditure on education includes interest on school debentures, included under debt charges up to and including 1959.

Municipal property taxes include all municipal and school taxes levied on real and personal property—its use and occupancy. Grants in lieu of municipal taxes on federal and provincial property paid to municipal governments have been eliminated from revenue of the municipal governments and from the expenditure of the paying governments. However, similar grants from federal and provincial enterprises have not been eliminated from municipal revenue; they are shown as a separate item in Table 1.

Net general expenditure includes expenditures of a current or ordinary nature and also expenditures for the construction or acquisition of fixed assets. These latter are included in the federal "budgetary" expenditures. For provincial and municipal governments expenditures on capital account (for the construction or acquisition of property, public works and other projects) are combined with ordinary account expenditures. Receipts of the provincial governments in respect of capital account transactions, such as grants, contributions or other recoveries of amounts expended, are deducted from related expenditures. **For the first time, because of more and better information being made available, capital grants received by municipalities from the other levels of government, in aid of capital expenditures for fixed assets, have been deducted from related expenditures in arriving at net general expenditure. This should be kept in mind when making comparisons with previous years in respect of both dollar values and percentage values. The grants in question can be identified in Table 5 (III).**

Provisions for debt retirement, including both principal instalments and sinking fund provisions, have been omitted from expenditure totals. The amounts omitted are shown at the foot of Table 2.

In Table 1, "other revenue", item 24, includes the following:

**Federal**—revenue of the Post Office Department, Exchange Fund profit, revenue from bullion and coinage, fines and penalties and other miscellaneous items.

**Provincial**—fines, penalties and other miscellaneous items.

**Municipal**—rents, concessions, franchises, tax penalties, contributions other than from governments or government enterprises, and sundry items which either do not fall into recommended classifications or cannot be classified properly from information available.

In Table 2, "other expenditure" as indicated by item 23 includes the following:

**Federal and Provincial**—recreation and cultural services, trade and industrial development, local government planning and development, civil defence, housing and other sundry items. On the federal level expenditure of the Post Office Department, and expenditure for immigration and external affairs are also included.

**Municipal**—recreation and community services, joint or special expenditures and sundry miscellaneous items.

#### Tables 3 and 4. Percentage Distribution of Total net General Revenue and Expenditure

The percentage distributions shown in Tables 3 and 4 are based on Tables 1 and 2. They indicate the proportion applicable to each level of government of the totals of the principal sources of revenue and

functions of expenditure, exclusive of transfers from one level of government to another. The treatment of these inter-government transfers is explained in the explanatory comment on Tables 1 and 2. Reference to other publications of the Bureau, dealing with financial statistics of each level of government, will show the relative significance to each level of government of the principal sources of revenue and functions of expenditure.

#### Table 6. Distribution of Total Net General Revenue Excluding Inter-Government Transfers

This table presents, first, the distribution of net general revenue as raised by each level of government, secondly, transfers between levels of government, and lastly, the distribution of net general revenue as between levels of government after such transfers. In effect, it records first where the revenues were raised, and lastly, where they were available for expenditure.

It should be noted that payments made directly to local school boards by provincial governments have been included in municipal revenue in this table, although revenue shown elsewhere in municipal finance statistics does not include payments received directly by school boards from the provinces. The remainder of the revenue of local school boards is derived largely from taxes levied by municipal governments, and, in some cases, by the school boards themselves. In both cases the taxes are included in municipal revenue statistics. As education plays such an important part in municipal affairs, and is administered largely as a form of local government, it is considered appropriate, for purposes of this table, to include in municipal revenue the amounts received from provincial governments as noted above.

#### Table 7. Direct and Indirect Debt

In arriving at consolidated debt, elimination has been made of:

- (a) Direct debt of one level of government to another level of government, such as specifically identifiable treasury bills, loans and advances or other liabilities.
- (b) Indirect debt of one level of government to another level of government resulting from its guarantee of inter-government direct debt.
- (c) Indirect debt of one level of government resulting from its guarantee of the direct debt of another level of government to the public.

Securities such as bonds or debentures issued by one government and held as investments by another government are not considered as inter-government debt and consequently have not been eliminated.

Only sinking funds or special debt retirement funds are shown as deductions from funded debt. Otherwise the statistics reflect the gross debt of each level of government.

**TABLE 1. Net General Revenue — All Governments**  
**After Elimination of Inter-government Transfers**  
**For the Fiscal Year Ended Nearest to December 31, 1961**

No.	Source	Federal	Provincial	Municipal	Total
		thousands of dollars			
	Taxes:				
	Income:				
1	Corporations .....	1,302,179	267,684	—	1,569,863
2	Individuals .....	2,051,606	85,080	—	2,136,686
3	Interest, dividends and other income going abroad .....	112,306	—	—	112,306
4	General sales .....	1,044,557	354,930	85,388	1,484,875
5	Motor fuel and fuel oil sales .....	—	449,548	451	449,999
6	Other sales .....	—	61,143	2,830	63,973
7	Excise duties and special excise taxes.....	623,636	—	—	623,636
8	Customs import duties .....	534,516	—	—	534,516
9	Real and personal property .....	—	8,723	1,391,064	1,399,787
10	Business .....	—	—	45,463 <sup>1</sup>	45,463
11	Estate taxes and succession duties .....	84,579	65,871	—	150,450
12	Other .....	1,043	188,907 <sup>2</sup>	15,061	205,011
13	<b>Total taxes .....</b>	<b>5,754,422</b>	<b>1,481,886</b>	<b>1,540,257</b>	<b>8,776,565</b>
	Privileges, licences and permits:				
14	Liquor control and regulation .....	11	50,974	—	50,985
15	Motor vehicles .....	—	181,885	—	181,885
16	Natural resources .....	3,805	296,467	—	300,272
17	Other .....	20,574	31,704	27,910	80,188
18	<b>Total privileges, licences and permits .....</b>	<b>24,390</b>	<b>561,030</b>	<b>27,910</b>	<b>613,330</b>
19	Sale and services .....	64,000	50,347	—	114,347
	Contributions from government enterprises:				
	Own enterprises:				
20	Liquor boards and commissions .....	—	196,950	—	196,950
21	Other .....	122,427	6,836	25,710	154,973
22	In lieu of municipal taxes from federal and provincial government enterprises .....	—	—	11,394	11,394
23	<b>Total contributions from government enterprises .....</b>	<b>122,427</b>	<b>203,786</b>	<b>37,104</b>	<b>363,317</b>
24	Other revenue .....	265,642	13,619	112,805	392,066
25	<b>Sub-total items 1 to 24 .....</b>	<b>6,230,881</b>	<b>2,310,668</b>	<b>1,718,076</b>	<b>10,259,625</b>
26	Non-revenue and surplus receipts .....	18,477	3,991	—	22,468
27	<b>Total net general revenue after elimination of inter-government transfers .....</b>	<b>6,249,358</b>	<b>2,314,659</b>	<b>1,718,076</b>	<b>10,282,093</b>

<sup>1</sup> Incomplete. Not separable from real property taxes in some provinces.

<sup>2</sup> Includes hospital insurance premiums 121,812.

**TABLE 2. Net General Expenditure — All Governments**  
**After Elimination of Inter-government Transfers**  
**For the Fiscal Year Ended Nearest to December 31, 1961**

No.	Function	Federal	Provincial	Municipal	Total
thousands of dollars					
1	Defence services and mutual aid .....	1,647,055	—	—	1,647,055
2	Veterans' pensions and other benefits .....	337,318	—	—	337,318
	Health:				
3	Hospital care .....	317,153	542,741	41,344	901,238
4	Other .....	48,753	57,468	24,605	130,826
5	<b>Total health .....</b>	<b>365,906</b>	<b>600,209</b>	<b>65,949</b>	<b>1,032,064</b>
	Social welfare:				
6	Aid to aged persons.....	656,065	65,350	..	..
7	Aid to unemployed and unemployables .....	108,478	91,260	..	..
8	Family allowances .....	523,917	—	—	523,917
9	National employment services .....	102,964	—	—	102,964
10	Other .....	32,499	118,685	..	..
11	<b>Total social welfare .....</b>	<b>1,423,923</b>	<b>275,295</b>	<b>41,893</b>	<b>1,741,111</b>
12	Education .....	93,569	840,739	886,063 <sup>1</sup>	1,820,371
	Transportation and communications:				
13	Highways, roads and bridges .....	88,557	653,976	345,561	1,088,094
14	Other .....	341,724	5,168	—	346,892
15	<b>Total transportation and communications .....</b>	<b>430,281</b>	<b>659,144</b>	<b>345,561</b>	<b>1,434,986</b>
16	Natural resources and primary industries .....	403,323	201,565	—	604,888
17	Debt charges excluding debt retirement .....	689,449	83,941	106,125	879,515
18	Contributions to own government enterprises .....	170,931	5,110	18,290	194,331
	Other expenditure:				
19	General government .....	287,117	134,896	149,397	571,410
20	Protection of persons and property .....	88,121	140,971	257,752	486,844
21	Sanitation and waste removal .....	—	—	178,858	178,858
22	International co-operation and assistance .....	67,396	—	—	67,396
23	Other .....	449,004	87,983	219,704	756,691
24	<b>Total other expenditure .....</b>	<b>891,638</b>	<b>363,850</b>	<b>805,711</b>	<b>2,061,199</b>
25	<b>Sub-total items 1 to 24 .....</b>	<b>6,453,393</b>	<b>3,029,853</b>	<b>2,269,592</b>	<b>11,752,838</b>
26	Non-expense and surplus payments .....	293	6,923	—	7,216
27	<b>Total net general expenditure after elimination of inter-government transfers .....</b>	<b>6,453,686</b>	<b>3,036,776</b>	<b>2,269,592</b>	<b>11,760,054</b>
28	<b>Funded debt retirement reported as ordinary expenditure and excluded from above. ....</b>	<b>—</b>	<b>60,074</b>	<b>215,097</b>	<b>275,171</b>

<sup>1</sup> Includes interest portion of school debenture debt charges.

..Figures not available.

**TABLE 3. Percentage Distribution of Net General Revenue as per Table 1 — All Governments  
For the Fiscal Year Ended Nearest to December 31, 1961**

Source	Federal	Provincial	Municipal	Total
Total taxes .....	65.6	16.9	17.5	100.0
Total privileges, licences and permits .....	3.9	91.5	4.6	100.0
Total sales and services .....	56.0	44.0	—	100.0
Total contributions from government enterprises .....	33.7	56.1	10.2	100.0
Other revenue .....	67.7	3.5	28.8	100.0
Non-revenue and surplus receipts .....	82.2	17.8	—	100.0
<b>Total net general revenue .....</b>	<b>60.8</b>	<b>22.5</b>	<b>16.7</b>	<b>100.0</b>

**TABLE 4. Percentage Distribution of Net General Expenditure as per Table 2 — All Governments  
For the Fiscal Year Ended Nearest to December 31, 1961**

Function	Federal	Provincial	Municipal	Total
Defence services and mutual aid .....	100.0	—	—	100.0
Veterans' pensions and other benefits .....	100.0	—	—	100.0
Health .....	35.4	58.2	6.4	100.0
Social welfare .....	81.8	15.8	2.4	100.0
Education .....	5.1	46.2	48.7	100.0
Transportation and communications .....	30.0	45.9	24.1	100.0
Natural resources and primary industries .....	66.7	33.3	—	100.0
Debt charges excluding debt retirement .....	78.4	9.5	12.1	100.0
Contributions to own government enterprises .....	88.0	2.6	9.4	100.0
Other expenditure .....	43.3	17.6	39.1	100.0
Non-expense and surplus payments .....	4.1	95.9	—	100.0
<b>Total net general expenditure .....</b>	<b>54.9</b>	<b>25.8</b>	<b>19.3</b>	<b>100.0</b>

**TABLE 5. Analysis of Inter-government Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1961**

**I. Eliminated from revenue of receiving governments as reported in Table 1**

	Received by provincial from		Received by municipal from	
	Federal	Municipal	Federal	Provincial
thousands of dollars				
Tax-sharing arrangements .....	479,270	—	—	—
Share of income tax on power utilities .....	6,276	—	—	—
Subsidies .....	56,555	—	—	71,288
Special payments .....	—	—	1,632	—
Grants in lieu of municipal taxes on federal and provincial property .....	—	—	31,295	1,640
<b>Totals .....</b>	<b>542,101</b>	<b>—</b>	<b>32,927</b>	<b>72,928</b>

**II. Eliminated from expenditure of paying governments as reported in Table 2**

	Paid by federal to		Paid by provincial to municipal	Paid by municipal to provincial
	Provincial	Municipal		
thousands of dollars				
Tax-sharing arrangements .....	479,269	—	—	—
Share of income tax on power utilities .....	6,396	—	—	—
Subsidies .....	56,556	—	69,884	—
Special payments .....	—	1,682	—	—
Grants in lieu of municipal taxes on federal and provincial property .....	—	25,034	1,617	—
<b>Totals .....</b>	<b>542,221</b>	<b>26,716</b>	<b>71,501</b>	<b>—</b>

**III. Eliminated from revenue and expenditure of receiving governments**

	Received by federal from provincial	Received by provincial from		Received by municipal from			
		Federal	Municipal	Federal	Provincial		
thousands of dollars							
Grants-in-aid and shared-cost contributions:							
Highways, roads and bridges .....	—	51,825	460	410	2,852	84,135	20,857
Hospital care .....	—	300,479	6,990	—	—	1,705	1,167
Other health .....	—	30,663	1,706	—	—	1,463	—
Aid to aged persons .....	—	30,981	—	—	—	—	2,648
Aid to unemployed and unemployables .....	—	86,064	3,490	—	—	58,772	—
Education .....	—	33,734	294	—	117	3,213	44,853
Natural resources and primary industries .....	554	12,574	132	—	—	—	—
Other .....	—	49,631	2,201	—	643	10,806	1,120
Totals .....	554	595,931	15,273	410	3,612 <sup>1</sup>	160,094	70,645 <sup>1</sup>

<sup>1</sup> Capital grants, not in current revenue, eliminated from expenditure only of receiving government.

**TABLE 6. Distribution of Total Net General Revenue Excluding Inter-government Transfers  
All Governments in Canada  
For Fiscal Year Ended Nearest to December 31, 1961**

	Federal	Provincial	Municipal	Total
	thousands of dollars			
Net general revenue, as per Table 1 .....	6,249,358 (60.8%)	2,314,659 (22.5%)	1,718,076 (16.7%)	10,282,093 (100.0%)
Adjustment to show inter-government transfers in- revenue of recipient governments only:				
Inter-government transfers:				
By Government of Canada .....	- 1,171,389	1,138,052	33,337	-
By provincial governments .....	554	- 783,934 <sup>1</sup>	783,380	-
By municipal governments .....	-	15,273	- 15,273	-
Adjusted distribution of net general revenue <sup>2</sup> .....	5,078,523 (49.4%)	2,684,050 (26.1%)	2,519,520 (24.5%)	10,282,093 (100.0%)

<sup>1</sup> Includes 550,358 paid to school boards.

<sup>2</sup> See Introduction, page 4.

**TABLE 7. Direct and Indirect Debt — All Governments  
After Elimination of Inter-government Debt<sup>1</sup>  
as at Fiscal Year End Nearest to December 31, 1961**

No.		Federal	Provincial	Municipal	Total before elimination	Inter- government debt eliminated	Total after elimination
		thousands of dollars					
	<b>Direct debt</b>						
1	Debenture debt .....	15,060,736	4,036,301	4,733,356	23,830,393	124,219	23,706,174
2	Deduct sinking funds .....	19,432	646,429	167,165	833,026	-	833,026
3	Item 1 less item 2 .....	15,041,304	3,389,872	4,566,191	22,997,367	124,219	22,873,148
4	Treasury bills <sup>2</sup> .....	-	74,930 <sup>3</sup>	667	75,597	61,158	14,439
5	Item 3 plus item 4 .....	15,041,304	3,464,802	4,566,858	23,072,964	185,377	22,887,587
6	Short term treasury bills <sup>4</sup> .....	1,885,000	68,062	-	1,953,062	-	1,953,062
7	Savings deposits and certificates ....	27,365	-	-	27,365	-	27,365
8	Temporary loans and overdrafts .....	-	20,103	277,457	297,560	-	297,560
	Accounts and other payables:						
9	Trust funds and other deposits ....	4,258,100	164,912	10,466	4,433,478	9	4,433,469
10	Other <sup>5</sup> .....	1,104,607	267,493	295,033	1,667,133	90,889	1,576,244
11	Other liabilities .....	336,038	79,519	106,002	521,559	9,483	512,076
12	<b>Total direct debt less sinking funds<sup>7</sup> .....</b>	<b>22,652,414</b>	<b>4,064,891</b>	<b>5,255,816</b>	<b>31,973,121</b>	<b>285,758</b>	<b>31,687,363</b>
	<b>Indirect debt</b>						
13	Guaranteed bonds or debentures .....	1,636,115	4,259,455	12,924	5,908,494	445,819	5,462,675
14	Deduct sinking funds .....	-	114,159	297	114,456	3,216	111,240
15	Item 13 less item 14 .....	1,636,115	4,145,296	12,627	5,794,038	442,603	5,351,435
16	Guaranteed bank loans .....	168,540	35,816	86	204,442	4,255	200,187
17	Municipal Improvement Assistance Act loans .....	-	1,466	-	1,466	1,466	-
18	Other guarantees .....	3,943,000	139,368	-	4,082,368	-	4,082,368
19	<b>Total indirect debt less sink- ing funds .....</b>	<b>5,747,655</b>	<b>4,321,946</b>	<b>12,713</b>	<b>10,082,314</b>	<b>448,324</b>	<b>9,633,990</b>
20	<b>Total direct and indirect debt less sinking funds .....</b>	<b>28,400,069</b>	<b>8,386,837</b>	<b>5,268,529</b>	<b>42,055,435</b>	<b>734,082</b>	<b>41,321,353</b>
21	Direct debt (item 12) per capita <sup>8</sup> .. \$	1,220	219	284	1,723	...	1,706

<sup>1</sup> See explanatory comment and Table 8 for details.

<sup>2</sup> Having a term of two or more years.

<sup>3</sup> Net of sinking funds 14,667.

<sup>4</sup> Consists of treasury bills, treasury notes and deposit certificates having a term of less than two years.

<sup>5</sup> Included in item 9.

<sup>6</sup> Includes bonds (or debentures) due and bond (or debenture) interest due.

<sup>7</sup> Does not include surplus, reserves, unexpended balances and deferred revenue.

<sup>8</sup> Population totals at June 1, 1962 as estimated by the Census Division, Dominion Bureau of Statistics.

... Figures not appropriate or not applicable.

**TABLE 8. Analysis of Inter-government Debt<sup>1</sup>**  
**As at Fiscal Year End Nearest to December 31, 1961**

	Due by federal to provincial	Due by provincial to		Due by municipal to		Total
		Federal	Municipal	Federal	Provincial	
thousands of dollars						
Direct debt						
Funded debt .....	—	60,263	—	6,659	118,455	185,377
Other liabilities .....	464	6,067	64,323	1,298	28,229	100,381
Total direct inter-government debt .....	464	66,330	64,323	7,957	146,684	285,758
Indirect debt						
Direct debt of municipal governments guaranteed by provincial governments:						
Bonds or debentures .....						445,819
Deduct sinking funds .....						3,216
Net bonds or debentures .....						442,603 <sup>2</sup>
Bank loans .....						4,255
Municipal Improvement Assistance Act loans .....						1,466
Total indirect inter-government debt .....						448,324
Total direct and indirect inter-government debt .....						734,082

<sup>1</sup> See explanatory comment re Table 7, for interpretation of "Inter-government debt".

<sup>2</sup> Includes 161,021 debentures of the Alberta Municipal Financing Corporation issued to purchase debentures of municipalities.

**TABLE 9. Analysis of Gross Bonded Debt — All Governments by Place of Payment**  
**As at Fiscal Year End Nearest to December 31, 1961**

Payable in	Federal	Provincial	Municipal	Total
thousands of dollars				
Canada only .....	14,930,570	3,060,981	2,721,061	20,712,612
London (Eng.) only .....	31,991	2,312	5,216	39,519
London (Eng.) and Canada .....	—	2,974	4,654	7,628
New York only .....	98,175	836,959	776,657	1,711,791
New York and Canada .....	—	67,710	37,505	105,215
London (Eng.), New York and Canada .....	—	56,262	7,153	63,415
Switzerland .....	—	9,103	4,500	13,603
Unclassified .....	—	—	1,176,610 <sup>1</sup>	1,176,610
<b>Totals .....</b>	<b>15,060,736</b>	<b>4,036,301</b>	<b>4,733,356</b>	<b>23,830,393</b>
Per capita <sup>2</sup> .....	\$ 811	217	255	1,283

<sup>1</sup> Place of payment not indicated in Municipal reports, but probably mostly payable in Canada only.

<sup>2</sup> Population totals at June 1, 1962, as estimated by the Census Division, Dominion Bureau of Statistics.







CONSOLIDATED PUBLIC FINANCE  
FEDERAL, PROVINCIAL AND MUNICIPAL GOVERNMENTS  
REVENUE, EXPENDITURE AND DEBT

1962

(Fiscal Year Ended Nearest to December 31, 1962)

Formerly A Consolidation of Public Finance Statistics, Municipalities,  
Provinces, and the Government of Canada



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### SYMBOLS

The following standard symbols are used in Dominion Bureau of Statistics publications:

- .. figures not available.
- ... figures not appropriate or not applicable.
- nil or zero.
- amount too small to be expressed.
- p preliminary figures.
- r revised figures.

# CONSOLIDATED PUBLIC FINANCE

## FEDERAL, PROVINCIAL AND MUNICIPAL GOVERNMENTS

### REVENUE, EXPENDITURE AND DEBT

1962

(Fiscal Year Ended Nearest December 31, 1962)

#### INTRODUCTION

This publication presents a consolidation of Public Finance statistics of federal, provincial and municipal governments, and for each province a consolidation of provincial-municipal governments for the fiscal year ended nearest to December 31, 1962.

Due to the varied relationships between the municipal and provincial governments in each province, (resulting from different levels of subsidy and shared-cost programmes) this latter consolidation, which is presented for the first time, provides for inter-provincial comparison containing a greater degree of uniformity and accuracy than can be drawn from separate comparisons of provincial and municipal statistics. Inter-governmental relationships have been eliminated to permit presentation of the net relationship between government and public in respect of revenue raised, services provided (expenditures) and debt. In other words this consolidation, to the greatest extent possible, provides an opportunity to examine the financial transactions of each level of government in terms of their revenue-raising responsibilities and expenditures after deducting intergovernmental aid.

The statistics for the federal and provincial governments are based on final information obtained from the Public Accounts for the fiscal year ended March 31, 1963. For municipal governments the statistics are based primarily on published reports of provincial departments of municipal affairs, in most cases for the calendar year 1962, supplemented

by information from individual municipal reports and other authoritative sources.

The classifications, concepts and definitions followed are those which have been the subject of discussions and agreements at Dominion-Provincial conferences on provincial and municipal finance statistics. The federal accounts have been analysed and presented in a form comparable thereto insofar as possible. Details of the bases of presentation of public finance statistics for provincial and municipal governments and the Government of Canada may be obtained by reference to the other publications of the Dominion Bureau of Statistics listed on the inside cover of this report.

Subsequent to the publication of Catalogue No. 68-204, Financial Statistics of Municipal Governments, 1962, revised figures of revenue and expenditure of municipalities in the province of Quebec were provided by officials of the Quebec government, and are reflected in the figures appearing in this publication. Similarly, minor revisions were made to expenditure of municipalities in the province of British Columbia by the inclusion of capital expenditures of local improvement districts. Also, the interest portion of debt charges on school debentures, formerly included in "Education" expenditure, is included in the expenditure item "Debt charges excluding debt retirement". Consequently, tables dealing with net general revenue and expenditure are not in complete agreement as between this publication and Catalogue No. 68-204.

#### EXPLANATORY COMMENT

##### Tables 1 and 2. Net General Revenue and Expenditure—All Governments

As mentioned above this report does not present revenues and expenditures on a "gross" basis. Tables of this nature, however, can be found in the Federal and Provincial annual reports published by the Bureau (Catalogues Nos. 68-211 and 68-207 respectively).

"General" revenue and expenditure may be described as those transactions relating to the general operations of government which for most governments are included in the annual budget, and encompasses both current (ordinary) capital and

certain administrative funds considered for purposes of these statistical series to be of a budgetary nature. A list of these administrative or special funds is included in the annual reports of federal, provincial and municipal governments referred to above.

The term "net" means that certain revenues have been offset against expenditures where they can be specifically assigned or related thereto. To arrive at "net" the following offsets are applied:

(a) Revenue of government institutions is offset against the item within the functional classification of expenditure containing the expenditures of each particular institution.

(b) Revenue in the form of interest, premium, discount and exchange are offset against debt charges.

(c) Revenue in the form of grants-in-aid and shared-cost contributions, as well as capital revenue are also offset against the related functional item of expenditure.

Ideally, in a consolidation of government revenue and expenditure, unconditional grants and subsidies, and payments made under tax-sharing arrangements should be eliminated from related expenditures. However, as such revenue is not "earmarked" to any particular expenditure this is obviously impossible and therefore revenues of this nature have been eliminated from the expenditure of the paying government and the revenue of the receiving government.

In this publication transfer payments from one level of government to another have been treated as follows:

(a) Grants-in-aid and shared-cost contributions received by provincial governments have been eliminated from revenue and the related expenditures; payments of a similar nature included in the revenue of municipal governments have also been eliminated from revenue and related expenditures, but capital grants not included in municipal revenue have been deducted only from expenditures. In each instance the grants are included in the expenditure of the paying government under the appropriate function of expenditure.

(b) General grants and subsidies and payments made under fiscal and tax-sharing arrangements are eliminated from the expenditure of the paying government and from the revenue of the receiving government.

Details of the above transfer payments are given in Table 5. Because of differences in fiscal year-ends, accounting methods, etc., the amounts received by one level of government do not necessarily agree with the amounts paid by the other level of government.

The ordinary revenues and expenditures of municipal utilities and enterprises, hospitals, libraries and certain special areas are not included nor is capital expenditure of municipal utilities and enterprises; only surpluses, deficits and levies actually taken into the municipal accounts are reflected. Municipal expenditure on education excludes interest on school debentures. See introduction for further details.

Municipal property taxes include all municipal and school taxes levied on real and personal property—its use and occupancy. Grants in lieu of municipal taxes on federal and provincial property paid to municipal governments have been eliminated from revenue of the municipal governments and from the expenditure of the paying governments. However,

similar grants from federal and provincial enterprises have not been eliminated from municipal revenue; they are shown as a separate item in Table 1.

Net general expenditure includes expenditures of a current or ordinary nature and also expenditures for the construction or acquisition of fixed assets. These latter are included in the federal "budgetary" expenditures. For provincial and municipal governments, expenditures on capital account (for the construction or acquisition of property, public works and other projects) are combined with ordinary account expenditures. Receipts of the provincial governments in respect of capital account transactions, such as grants, contributions or other recoveries of amounts expended, are deducted from related expenditures. **Beginning with the consolidation of 1961 statistics, capital grants received by municipalities from the other levels of government, in aid of capital expenditures for fixed assets, have been deducted from related expenditures in arriving at net general expenditure. This should be kept in mind when making comparisons with previous years in respect of both dollar values and percentage values.**

Provisions for debt retirement, including both principal instalments and sinking fund provisions, have been omitted from expenditure totals. The amounts omitted are shown at the foot of Table 2.

In Table 1, "other revenue", item 24, includes the following:

**Federal**—revenue of the Post Office Department, Exchange Fund profit, revenue from bullion and coinage, fines and penalties and other miscellaneous items.

**Provincial**—fines, penalties and other miscellaneous items.

**Municipal**—rents, concessions, franchises, tax penalties, contributions other than from governments or government enterprises, and sundry items which either do not fall into recommended classifications or cannot be classified properly from information available.

In Table 2, "other expenditure" as indicated by item 27 includes the following:

**Federal and Provincial**—trade and industrial development, local government planning and development, winter works projects, civil defence, housing and other sundry items. On the federal level expenditure of the Post Office Department, and expenditure for immigration and external affairs are also included.

**Municipal**—joint or special expenditures and sundry miscellaneous items.

#### **Tables 3 and 4. Percentage Distribution of Total Net General Revenue and Expenditure**

The percentage distributions shown in Tables 3 and 4 are based on Tables 1 and 2. They indicate the proportion applicable to each level of government

of the totals of the principal sources of revenue and functions of expenditure, exclusive of transfers from one level of government to another. The treatment of these inter-government transfers is explained in the explanatory comment on Tables 1 and 2. Reference to other publications of the Bureau, dealing with financial statistics of each level of government, will show the relative significance to each level of government of the principal sources of revenue and functions of expenditure.

**Tables 6 and 7. Net General Revenue and Expenditure – Provincial and Municipal Governments**

These tables present for the first time the combined total net general revenue and expenditure of provincial and municipal governments after the elimination of provincial-municipal transfers, in the form of subsidy payments to municipalities, from the total provincial expenditure.

Federal government subsidies (unconditional grants) are included in revenue, and therefore Table 8 includes expenditures of funds derived from that source, but does not include expenditures of funds derived from federal government payments in the form of grants-in-aid (conditional grants) or shared-cost contributions which already have been netted against the appropriate items of expenditure in arriving at net general expenditure. See Table 5 for details of grants-in-aid and shared-cost contributions by federal and provincial governments.

**Table 8. Distribution of Total Net General Revenue Excluding Inter-Government Transfers**

This table presents, first, the distribution of net general revenue as raised by each level of government, secondly, transfers between levels of government, and lastly, the distribution of net general revenue as between levels of government after such transfers. In effect, it records first where the revenues were raised, and lastly, where they were available for expenditure.

It should be noted that payments made directly to local school boards by provincial governments have been included in municipal revenue in this table, although revenue shown elsewhere in muni-

cipal finance statistics does not include payments received directly by school boards from the provinces. The remainder of the revenue of local school boards is derived largely from taxes levied by municipal governments, and, in some cases, by the school boards themselves. In both cases the taxes are included in municipal revenue statistics. As education plays such an important part in municipal affairs, and is administered largely as a form of local government, it is considered appropriate, for purposes of this table, to include in municipal revenue the amounts received from provincial governments as noted above.

**Table 9. Direct and Indirect Debt – All Governments**

In arriving at consolidated debt, elimination has been made of:

- (a) Direct debt of one level of government to another level of government, such as specifically identifiable debentures, treasury bills, loans and advances or other liabilities.
- (b) Indirect debt of one level of government to another level of government resulting from its guarantee of inter-government direct debt.
- (c) Indirect debt of one level of government resulting from its guarantee of the direct debt of another level of government to the public.

Securities such as bonds or debentures issued by one government and held as investments by another government are not considered as inter-government debt and consequently have not been eliminated.

Only sinking funds or special debt retirement funds are shown as deductions from funded debt. Otherwise the statistics reflect the gross debt of each level of government.

**Table 12. Direct and Indirect Debt – Provincial and Municipal Governments**

This table shows for the first time the combined direct and indirect debt of provincial and municipal governments after the elimination of any debt owing between these two levels of government. The details of inter-government debt are shown in Table 10.

July 27, 1965.

**TABLE 1. Net General Revenue — All Governments**  
**After Elimination of Inter-government Transfers**  
**For the Fiscal Year Ended Nearest to December 31, 1962**

No.	Source	Federal	Provincial	Municipal	Total
		thousands of dollars			
	Taxes:				
	Income:				
1	Corporations .....	1,298,087	395,340	—	1,693,427
2	Individuals .....	2,018,276	359,921	—	2,378,197
3	Interest, etc. going abroad .....	129,137	—	—	129,137
4	General sales .....	1,108,210	515,604	42,292	1,666,106
5	Motor fuel and fuel oil sales .....	—	483,669	635	484,304
6	Other sales .....	—	65,453	3,242	68,695
7	Excise duties and taxes .....	641,256	—	—	641,256
8	Customs import duties .....	644,992	—	—	644,992
9	Real and personal property .....	—	9,001	1,529,993	1,538,994
10	Business .....	—	—	48,106 <sup>1</sup>	48,106
11	Estate taxes and succession duties .....	87,143	72,014	—	159,157
12	Other .....	491	186,569 <sup>2</sup>	14,407	201,467
13	<b>Total taxes .....</b>	<b>5,927,592</b>	<b>2,087,571</b>	<b>1,638,675</b>	<b>9,653,838</b>
	Privileges, licences and permits:				
14	Liquor control and regulation .....	11	53,062	—	53,073
15	Motor vehicles .....	—	186,829	—	186,829
16	Natural resources .....	3,928	315,552	—	319,480
17	Other .....	22,537	33,862	29,208	85,607
18	<b>Total privileges, etc. ....</b>	<b>26,476</b>	<b>589,305</b>	<b>29,208</b>	<b>644,989</b>
19	Sales and services .....	62,617	56,242	—	118,859
20	Fines and penalties .....	1,213	9,492	—	10,705
21	Contributions from government enterprises:				
	Own enterprises:				
21	Liquor boards and commissions .....	—	216,816	—	216,816
22	Other .....	107,084	8,318	27,094	142,496
23	Federal and provincial in lieu of taxes .....	—	—	20,524	20,524
24	Other revenue .....	279,271	4,259	128,695	412,225
25	Non-revenue and surplus receipts .....	22,751	4,885	—	27,636
26	<b>Total net general revenue excluding inter-government transfers .....</b>	<b>6,427,004</b>	<b>2,976,888</b>	<b>1,844,196</b>	<b>11,248,088</b>

<sup>1</sup> Incomplete. Not separable from real property taxes in some provinces.

<sup>2</sup> Includes hospital insurance premiums 119,425.

**TABLE 2. Net General Expenditure — All Governments**  
**After Elimination of Inter-government Transfers**  
**For the Fiscal Year Ended Nearest to December 31, 1962**

No.	Function	Federal	Provincial	Municipal	Total
		thousands of dollars			
1	Defence services and mutual aid .....	1,594,645	—	—	1,594,645
2	Veterans' pensions and other benefits .....	337,761	—	—	337,761
	Health:				
3	Hospital care .....	371,179	588,996	48,775	1,008,950
4	Other .....	54,197	66,133	23,970	144,300
5	<b>Total health .....</b>	<b>425,376</b>	<b>655,129</b>	<b>72,745</b>	<b>1,153,250</b>
6	Sanitation and waste removal .....	...	—	177,700	177,700
	Social welfare:				
7	Aid to unemployed and unemployables .....	96,477	115,352	12,464	224,293
8	National employment and unemployment insurance services .....	106,387	—	—	106,387
9	Aid to blind and disabled persons .....	24,516	23,342	—	47,858
10	Old age assistance .....	38,350	43,992	—	82,342
11	Old age security fund .....	734,382	—	—	734,382
12	Other aid to the aged .....	...	30,758	1,697	32,455
13	Family allowances .....	534,634	—	—	534,634
14	Other .....	30,297	78,213	32,827	141,337
15	<b>Total social welfare .....</b>	<b>1,565,043</b>	<b>291,657</b>	<b>46,988</b>	<b>1,903,688</b>
16	Education .....	274,934	987,776	877,811	2,140,521
	Transportation and communications:				
17	Highways, roads and bridges .....	74,131	704,679	379,852	1,158,662
18	Other .....	360,473	6,206	—	366,679
19	<b>Total transportation and communications .....</b>	<b>434,604</b>	<b>710,885</b>	<b>379,852</b>	<b>1,525,341</b>
20	Natural resources and primary industries .....	357,095	192,188	—	549,283
21	Debt charges excluding debt retirement .....	754,940	102,733	177,482	1,035,155
22	Contributions to own government enterprises .....	155,301	5,605	23,448	184,354
	Other expenditure:				
23	General government .....	289,540	142,033	168,579	600,152
24	Protection of persons and property .....	95,407	158,290	282,822	536,519
25	International co-operation and assistance .....	56,892	—	—	56,892
26	Recreation and cultural services .....	32,391	29,772	102,775	164,938
27	Other .....	449,684	68,331	175,235	693,250
28	<b>Total other expenditure .....</b>	<b>923,914</b>	<b>398,426</b>	<b>729,411</b>	<b>2,051,751</b>
29	Non-expense and surplus payments .....	34,426	13,405	—	47,831
30	<b>Total net general expenditure excluding inter-government transfers</b>	<b>6,858,039</b>	<b>3,357,804</b>	<b>2,485,437</b>	<b>12,701,280</b>

**TABLE 3. Percentage Distribution of Net General Revenue as per Table 1 — All Governments  
For the Fiscal Year Ended Nearest to December 31, 1962**

Source	Federal	Provincial	Municipal	Total
Total taxes .....	61.4	21.6	17.0	100.0
Total privileges, licenses and permits .....	4.1	91.4	4.5	100.0
Total sales and services .....	52.7	47.3	—	100.0
Total contributions from government enterprises .....	28.2	59.3	12.5	100.0
Other revenue .....	66.3	3.3	30.4	100.0
Non-revenue and surplus receipts .....	82.3	17.7	—	100.0
<b>Total net general revenue .....</b>	<b>57.1</b>	<b>26.5</b>	<b>16.4</b>	<b>100.0</b>

**TABLE 4. Percentage Distribution of Net General Expenditure as per Table 2 — All Governments  
For the Fiscal Year Ended Nearest to December 31, 1962**

Function	Federal	Provincial	Municipal	Total
Defence services and mutual aid .....	100.0	—	—	100.0
Veteran's pensions and other benefits .....	100.0	—	—	100.0
Health .....	36.9	56.8	6.3	100.0
Sanitation and waste removal .....	—	—	100.0	100.0
Social welfare .....	82.2	15.3	2.5	100.0
Education .....	12.8	46.2	41.0	100.0
Transportation and communications .....	28.5	46.6	24.9	100.0
Natural resources and primary industries .....	65.0	35.0	—	100.0
Debt charges excluding debt retirement .....	72.9	9.9	17.2	100.0
Contributions to own government enterprises .....	84.2	3.1	12.7	100.0
Other expenditure .....	45.0	19.4	35.6	100.0
Non-expense and surplus payments .....	71.9	28.1	—	100.0
<b>Total net general expenditure .....</b>	<b>54.0</b>	<b>26.4</b>	<b>19.6</b>	<b>100.0</b>

**TABLE 5. Analysis of Inter-government Transfers**  
For Fiscal Year Ended Nearest to December 31, 1962

**I. Eliminated from revenue of receiving governments as reported in Tables 1 and 6**

	Received by provincial from		Received by municipal from	
	Federal	Municipal	Federal	Provincial
	thousands of dollars			
Fiscal and tax-sharing arrangements .....	202,249	—	—	—
Share of income tax on power utilities .....	10,207	—	—	—
Subsidies .....	66,470	—	—	78,743
Special payments .....	—	—	1,642	—
Grants in lieu of municipal taxes on federal and provincial property .....	—	—	27,333	2,090
<b>Totals .....</b>	<b>278,926</b>	<b>—</b>	<b>28,975</b>	<b>80,833</b>

**II. Eliminated from expenditure of paying governments as reported in Tables 2 and 7**

	Paid by federal to		Paid by provincial to municipal	Paid by municipal to provincial
	Provincial	Municipal		
	thousands of dollars			
Fiscal and tax-sharing arrangements .....	202,295	—	—	—
Share of income tax on power utilities .....	10,000	—	—	—
Subsidies .....	66,471	—	74,104	—
Special payments .....	—	1,642	—	—
Grants in lieu of municipal taxes on federal and provincial property .....	—	29,947	3,522	—
<b>Totals .....</b>	<b>278,766</b>	<b>31,589</b>	<b>77,626</b>	<b>—</b>

**III. Eliminated from revenue and expenditure of receiving governments**

	Received by federal from provincial	Received by provincial from		Received by municipal from	
		Federal	Municipal	Federal	Provincial
	thousands of dollars				
Grants-in-aid and shared-cost contributions:					
Highways, roads and bridges .....	—	42,517	1,638	5,798	114,854
Hospital care .....	—	356,166	7,193	—	3,079
Other health .....	—	30,106	1,924	—	1,361
Aid to aged persons .....	—	38,686	—	—	2,612
Aid to unemployed and unemployables .....	—	94,152	379	—	61,805
Education .....	—	207,612	419	158	112,598
Natural resources and primary industries .....	350	16,574	50	—	—
Other .....	—	56,911	2,415	2,169	11,033
<b>Totals .....</b>	<b>350</b>	<b>842,724</b>	<b>14,018</b>	<b>8,125</b>	<b>307,342</b>

**TABLE 6. Net General Revenue of Provincial and Municipal Governments**  
**After Elimination of Provincial-Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1962**

No.	Source	Newfoundland		
		Provincial	Municipal	Total
		thousands of dollars		
	Taxes:			
	Income:			
1	Corporations .....	4,782	—	4,782
2	Individuals .....	3,056	—	3,056
3	General sales .....	14,723	—	14,723
4	Motor fuel and fuel oil sales .....	7,576	635	8,211
5	Other sales .....	79	70	149
6	Real and personal property .....	—	3,020	3,020
7	Business .....	—	1,137	1,137
8	Estate taxes and succession duties .....	—	—	—
9	Other .....	688	208	896
10	<b>Total taxes .....</b>	<b>30,904</b>	<b>5,070</b>	<b>35,974</b>
	Privileges, licences and permits:			
11	Liquor control and regulation .....	2,376	—	2,376
12	Motor vehicles .....	3,017	—	3,017
13	Natural resources .....	1,488	—	1,488
14	Other .....	611	188	799
15	<b>Total privileges, etc. ....</b>	<b>7,492</b>	<b>188</b>	<b>7,680</b>
16	Sales and services .....	365	—	365
17	Fines and penalties .....	412	—	412
	Contributions from government enterprises:			
	Own enterprises:			
18	Liquor boards and commissions .....	2,604	—	2,604
19	Other .....	—	113	113
20	Federal and provincial in lieu of taxes .....	—	3	3
21	Other revenue .....	30	701	731
22	Non-revenue and surplus receipts .....	78	—	78
23	<b>Sub-totals .....</b>	<b>41,885</b>	<b>6,075</b>	<b>47,960</b>
	Transfers from federal government:			
24	Fiscal and tax-sharing arrangements .....	32,590	—	32,590
25	Subsidies .....	1,656	—	1,656
26	In lieu of taxes .....	—	141	141
27	<b>Total net general revenue after eliminating provincial - municipal transfers .....</b>	<b>76,131</b>	<b>6,216</b>	<b>82,347</b>

**TABLE 6. Net General Revenue of Provincial and Municipal Governments**  
**After Elimination of Provincial - Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1962**

Prince Edward Island			Nova Scotia			New Brunswick			No.
Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	
thousands of dollars									
1,475	—	1,475	7,318	—	7,318	5,841	—	5,841	1
506	—	506	6,611	—	6,611	4,742	—	4,742	2
2,155	—	2,155	17,455	—	17,455	9,663	—	9,663	3
2,740	—	2,740	19,813	—	19,813	15,958	—	15,958	4
858	—	858	730	—	730	2,322	—	2,322	5
—	2,642	2,642	97	39,876	39,973	367	28,714	29,081	6
—	282	282	—	1,624	1,624	—	1,916	1,916	7
—	—	—	4	—	4	4	—	4	8
1,186	134	1,320	1,054	1,634	2,688	824	3,041	3,865	9
<b>8,920</b>	<b>3,058</b>	<b>11,978</b>	<b>53,082</b>	<b>43,134</b>	<b>96,216</b>	<b>39,721</b>	<b>33,671</b>	<b>73,392</b>	10
25	—	25	303	—	303	202	—	202	11
808	—	808	6,236	—	6,236	5,135	—	5,135	12
17	—	17	1,415	—	1,415	3,618	—	3,618	13
134	44	178	693	438	1,131	632	305	937	14
<b>984</b>	<b>44</b>	<b>1,028</b>	<b>8,647</b>	<b>438</b>	<b>9,085</b>	<b>9,587</b>	<b>305</b>	<b>9,892</b>	15
346	—	346	2,222	—	2,222	1,666	—	1,666	16
62	—	62	327	—	327	272	—	272	17
1,415	—	1,415	12,787	—	12,787	9,642	—	9,642	18
—	99	99	28	395	423	—	369	369	19
—	—	—	—	755	755	—	170	170	20
12	78	90	264	2,211	2,475	73	1,162	1,235	21
25	—	25	17	—	17	37	—	37	22
<b>11,764</b>	<b>3,279</b>	<b>15,043</b>	<b>77,374</b>	<b>46,933</b>	<b>124,307</b>	<b>60,998</b>	<b>35,677</b>	<b>96,675</b>	23
6,779	—	6,779	34,282	—	34,282	16,878	—	16,878	24
657	—	657	2,132	—	2,132	12,245	—	12,245	25
—	84	84	—	2,518	2,518	—	2,655	2,655	26
<b>19,200</b>	<b>3,363</b>	<b>22,563</b>	<b>113,788</b>	<b>49,451</b>	<b>163,239</b>	<b>90,121</b>	<b>38,332</b>	<b>128,453</b>	27

**TABLE 6. Net General Revenue of Provincial and Municipal Governments — Continued**  
**After Elimination of Provincial-Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1962**

No.	Source	Quebec		
		Provincial	Municipal	Total
		thousands of dollars		
	Taxes:			
	Income:			
1	Corporations .....	119,711	—	119,711
2	Individuals .....	98,318	—	98,318
3	General sales .....	153,088	42,292	195,380
4	Motor fuel and fuel oil sales .....	120,550	—	120,550
5	Other sales .....	45,714	1,676	47,390
6	Real and personal property .....	—	329,342	329,342
7	Business .....	—	25,985	25,985
8	Estate taxes and succession duties .....	27,842	—	27,842
9	Other .....	31,568	8,305	39,873
10	<b>Total taxes .....</b>	<b>596,791</b>	<b>407,600</b>	<b>1,004,391</b>
	Privileges, licences and permits:			
11	Liquor control and regulation .....	18,845	—	18,845
12	Motor vehicles .....	46,349	—	46,349
13	Natural resources .....	35,627	—	35,627
14	Other .....	12,827	6,327	19,154
15	<b>Total privileges, etc. ....</b>	<b>113,648</b>	<b>6,327</b>	<b>119,975</b>
16	Sales and services .....	14,852	—	14,852
17	Fines and penalties .....	1,636	—	1,636
	Contributions from government enterprises:			
	Own enterprises:			
18	Liquor boards and commissions .....	43,269	—	43,269
19	Other .....	2,816	3,577	6,393
20	Federal and provincial in lieu of taxes .....	—	3,277	3,277
21	Other revenue .....	2,629	29,878	32,507
22	Non-revenue and surplus receipts .....	2,567	—	2,567
23	<b>Sub-totals .....</b>	<b>778,208</b>	<b>450,659</b>	<b>1,228,867</b>
	Transfers from federal government:			
24	Fiscal and tax-sharing arrangements .....	82,418	—	82,418
25	Subsidies .....	3,963	—	3,963
26	In lieu of taxes .....	—	4,065	4,065
27	<b>Total net general revenue after eliminating provincial-municipal transfers .....</b>	<b>864,589</b>	<b>454,724</b>	<b>1,319,313</b>

**TABLE 6. Net General Revenue of Provincial and Municipal Governments — Continued**  
 After Elimination of Provincial-Municipal Transfers  
 For Fiscal Year Ended Nearest to December 31, 1962

Ontario			Manitoba			Saskatchewan			No.
Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	
thousands of dollars									
169,118	—	169,118	16,810	—	16,810	10,842	—	10,842	1
152,021	—	152,021	20,380	—	20,380	14,292	—	14,292	2
179,339	—	179,339	—	—	—	39,237	—	39,237	3
182,960	—	182,960	23,620	—	23,620	27,962	—	27,962	4
11,497	—	11,497	761	483	1,244	105	1,013	1,118	5
1,673	690,711	692,384	—	76,571	76,571	13	87,605	87,618	6
—	—	—	—	6,027	6,027	—	—	—	7
44,149	—	44,149	1	—	1	12	—	12	8
115,994	95	116,089	15,088	58	15,146	14,584	910	15,494	9
856,751	690,806	1,547,557	76,660	83,139	159,799	107,047	89,528	196,575	10
26,465	—	26,465	2,968	—	2,968	96	—	96	11
71,862	—	71,862	8,092	—	8,092	8,496	—	8,496	12
43,468	—	43,468	4,670	—	4,670	28,025	—	28,025	13
9,411	7,727	17,138	2,126	1,635	3,761	1,574	2,481	4,055	14
151,206	7,727	158,933	17,856	1,635	19,491	38,191	2,481	40,672	15
15,062	—	15,062	1,948	—	1,948	5,548	—	5,548	16
2,653	—	2,653	456	—	456	805	—	805	17
63,177	—	63,177	12,391	—	12,391	14,406	—	14,406	18
—	2,113	2,113	—	1,035	1,035	4,254	4,947	9,201	19
—	7,331	7,331	—	1,263	1,263	—	2,306	2,306	20
569	48,133	48,702	27	5,072	5,099	240	7,050	7,290	21
477	—	477	429	—	429	267	—	267	22
1,089,895	756,110	1,846,005	109,767	92,144	201,911	170,758	106,312	277,070	23
791	—	791	18,759	—	18,759	28,410	—	28,410	24
4,624	—	4,624	2,089	—	2,089	2,115	—	2,115	25
—	12,545	12,545	—	1,746	1,746	—	884	884	26
1,095,310	768,655	1,863,965	130,615	93,890	224,505	201,283	107,196	308,479	27

**TABLE 6. Net General Revenue of Provincial and Municipal Governments — Concluded**  
**After Elimination of Provincial -Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1962**

No.	Source	Alberta		
		Provincial	Municipal	Total
		thousands of dollars		
	Taxes:			
	Income:			
1	Corporations .....	25,922	—	25,922
2	Individuals .....	24,000	—	24,000
3	General sales .....	—	—	—
4	Motor fuel and fuel oil sales .....	36,311	—	36,311
5	Other sales .....	921	—	921
6	Real and personal property .....	—	128,002	128,002
7	Business .....	—	7,459	7,459
8	Estate taxes and succession duties .....	2	—	2
9	Other .....	2,296	—	2,296
10	<b>Total taxes .....</b>	<b>89,452</b>	<b>135,461</b>	<b>224,913</b>
	Privileges, licences and permits:			
11	Liquor control and regulation .....	1,122	—	1,122
12	Motor vehicles .....	15,443	—	15,443
13	Natural resources .....	129,922	—	129,922
14	Other .....	2,624	3,068	5,692
15	<b>Total privileges, etc. ....</b>	<b>149,111</b>	<b>3,068</b>	<b>152,179</b>
16	Sales and services .....	6,938	—	6,938
17	Fines and penalties .....	2,009	—	2,009
	Contributions from government enterprises:			
	Own enterprises:			
18	Liquor boards and commissions .....	24,535	—	24,535
19	Other .....	1,220	11,157	12,377
20	Federal and provincial in lieu of taxes .....	—	3,155	3,155
21	Other revenue .....	86	15,426	15,512
22	Non-revenue and surplus receipts .....	769	—	769
23	<b>Sub-totals .....</b>	<b>274,120</b>	<b>168,267</b>	<b>442,387</b>
	Transfers from federal government:			
24	Fiscal and tax-sharing arrangements .....	16,981	—	16,981
25	Subsidies .....	2,816	—	2,816
26	In lieu of taxes .....	—	2,108	2,108
27	<b>Total net general revenue after eliminating provincial-municipal transfers .....</b>	<b>293,917</b>	<b>170,375</b>	<b>464,292</b>

**TABLE 6. Net General Revenue of Provincial and Municipal Governments — Concluded**  
**After Elimination of Provincial-Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1962**

British Columbia			Yukon and Northwest Territories			Total			No.
Provincial	Municipal	Total	Territorial	Municipal	Provincial	Provincial	Municipal	Total	
thousands of dollars									
33,521	—	33,521	—	—	—	395,340	—	395,340	1
35,995	—	35,995	—	—	—	359,921	—	359,921	2
99,944	—	99,944	—	—	—	515,604	42,292	557,896	3
45,549	—	45,549	630	—	630	483,669	635	484,304	4
2,361	—	2,361	105	—	105	65,453	3,242	68,695	5
6,558	142,891	149,449	293	619	912	9,001	1,529,993	1,538,994	6
—	3,675	3,675	—	1	1	—	48,106	48,106	7
—	—	—	—	—	—	72,014	—	72,014	8
3,287	16	3,303	—	6	6	186,569	14,407	200,976	9
227,215	146,582	373,797	1,028	626	1,654	2,087,571	1,638,675	3,726,246	10
571	—	571	89	—	89	53,062	—	53,062	11
21,116	—	21,116	275	—	275	186,829	—	186,829	12
67,220	—	67,220	82	—	82	315,552	—	315,552	13
3,107	6,933	10,040	123	62	185	33,862	29,208	63,070	14
92,014	6,933	98,947	569	62	631	589,305	29,208	618,513	15
7,216	—	7,216	79	—	79	56,242	—	56,242	16
775	—	775	45	—	45	9,492	—	9,492	17
30,911	—	30,911	1,679	—	1,679	216,816	—	216,816	18
—	3,264	3,264	—	25	25	8,318	27,094	35,412	19
—	2,264	2,264	—	—	—	—	20,524	20,524	20
358	18,946	19,304	11	38	49	4,259	128,695	132,954	21
173	—	173	46	—	46	4,885	—	4,885	22
358,662	177,989	536,651	3,457	751	4,208	2,976,888	1,844,196	4,821,084	23
3,592	—	3,592	3,476	—	3,476	244,956	—	244,956	24
1,673	—	1,673	—	—	—	33,970	—	33,970	25
—	2,115	2,115	—	114	114	—	28,975	28,975	26
363,927	180,104	544,031	6,933	865	7,798	3,255,814	1,873,171	5,128,985	27

**TABLE 7. Net General Expenditure of Provincial and Municipal Governments**  
**After Elimination of Provincial - Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1962**

No.	Function	Newfoundland		
		Provincial	Municipal	Total
		thousands of dollars		
	Health:			
1	Hospital care .....	15,975		15,975
2	Other .....	2,810	12	2,822
3	<b>Total health</b> .....	<b>18,785</b>	<b>12</b>	<b>18,797</b>
4	Sanitation and waste removal .....	—	1,104	1,104
	Social welfare:			
5	Aid to unemployed, unemployables and mothers' allowances	7,231	—	7,231
6	Aid to blind and disabled persons .....	644	—	644
7	Old age assistance .....	1,918	—	1,918
8	Other aid to the aged .....	177		177
9	Other .....	1,703	4	1,707
10	<b>Total social welfare</b> .....	<b>11,673</b>	<b>4</b>	<b>11,677</b>
11	Education .....	26,781	294	27,075
	Transportation and communication:			
12	Highways, roads and bridges .....	20,730	2,830	23,560
13	Other .....	20	—	20
14	<b>Total transportation and communications</b> .....	<b>20,750</b>	<b>2,830</b>	<b>23,580</b>
15	Natural resources and primary industries .....	3,378	—	3,378
16	Debt charges excluding debt retirement .....	5,846	514	6,360
17	Contributions to own government enterprises .....	1,200	207	1,407
	Other expenditure:			
18	General government .....	5,908	950	6,858
19	Protection of persons and property .....	3,689	574	4,263
20	Recreation and cultural services .....	257	264	521
21	Other .....	836	447	1,283
22	<b>Total other expenditure</b> .....	<b>10,690</b>	<b>2,235</b>	<b>12,925</b>
23	<b>Sub-total items 1 to 22</b> .....	<b>99,103</b>	<b>7,200</b>	<b>106,303</b>
24	Non-expense and surplus payments .....	—	—	—
25	<b>Total net general expenditure after elimination of provincial-municipal transfers</b> .....	<b>99,103</b>	<b>7,200</b>	<b>106,303</b>

See note at end of table.

**TABLE 7. Net General Expenditure of Provincial and Municipal Governments**  
**After Elimination of Provincial-Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1962**

Prince Edward Island			Nova Scotia			New Brunswick			No.
Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	
thousands of dollars									
3,198		3,198	19,190	2,602	21,792	17,520	562	18,082	1
385	1	386	2,253	373	2,626	2,219	322	2,541	2
3,583	1	3,584	21,443	2,975	24,418	19,739	884	20,623	3
—	123	123	—	2,528	2,528	—	1,328	1,328	4
87	23	110	2,999	380	3,379	2,194	902	3,096	5
333	—	333	1,270	—	1,270	948	—	948	6
378	—	378	1,960	—	1,960	2,082	—	2,082	7
338		338	212	806	1,018	191	125	316	8
229	24	253	1,447	654	2,101	1,144	517	1,661	9
1,365	47	1,412	7,888	1,840	9,728	6,559	1,544	8,103	10
4,257	5,668	9,925	27,127	27,891	55,018	16,200	23,078	39,278	11
7,803	731	8,534	27,420	4,475	31,895	28,326	4,548	32,874	12
15	—	15	560	—	560	573	—	573	13
7,818	731	8,549	27,980	4,475	32,455	28,899	4,548	33,447	14
954	—	954	4,420	—	4,420	5,356	—	5,356	15
1,850	439	2,289	11,230	4,673	15,903	8,697	3,517	12,214	16
—	28	28	286	64	350	—	332	332	17
1,060	301	1,361	5,518	4,479	9,997	4,088	3,291	7,379	18
503	611	1,114	3,389	7,065	10,454	3,010	5,496	8,506	19
242	103	345	1,165	1,102	2,267	382	1,407	1,789	20
431	153	584	1,356	3,258	4,614	1,352	4,056	5,408	21
2,236	1,168	3,404	11,428	15,904	27,332	8,832	14,250	23,082	22
22,063	8,205	30,268	111,802	60,350	172,152	94,282	49,481	143,763	23
12	—	12	49	—	49	517	—	517	24
22,075	8,205	30,280	111,851	60,350	172,201	94,799	49,481	144,280	25

**TABLE 7. Net General Expenditure of Provincial and Municipal Governments — Continued**  
**After Elimination of Provincial-Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1962**

No.	Function	Quebec		
		Provincial	Municipal	Total
		thousands of dollars		
	Health:			
1	Hospital care .....	145,283		145,283
2	Other .....	15,419	5,624	21,043
3	<b>Total health</b> .....	<b>160,702</b>	<b>5,624</b>	<b>166,326</b>
4	Sanitation and waste removal .....	—	12,768	12,768
	Social welfare:			
5	Aid to unemployed, unemployables and mothers' allowances ..	49,702		49,702
6	Aid to blind and disabled persons .....	9,495	—	9,495
7	Old age assistance .....	15,350	—	15,350
8	Other aid to the aged .....	6,664		6,664
9	Other .....	41,477	7,718	49,195
10	<b>Total social welfare</b> .....	<b>122,688</b>	<b>7,718</b>	<b>130,406</b>
11	Education .....	276,749	220,814	497,563
	Transportation and communications:			
12	Highways, roads and bridges .....	167,077	38,030	205,107
13	Other .....	1,925	—	1,925
14	<b>Total transportation and communications</b> .....	<b>169,002</b>	<b>38,030</b>	<b>207,032</b>
15	Natural resources and primary industries .....	67,126	—	67,126
16	Debt charges excluding debt retirement .....	30,518	51,603	82,121
17	Contributions to own government enterprises .....	—	1,109	1,109
	Other expenditure:			
18	General government .....	46,888	50,600	97,488
19	Protection of persons and property .....	45,224	67,986	113,210
20	Recreation and cultural services .....	4,504	16,115	20,619
21	Other .....	22,037	117,828	139,865
22	<b>Total other expenditure</b> .....	<b>118,653</b>	<b>252,529</b>	<b>371,182</b>
23	<b>Sub-total items 1 to 22</b> .....	<b>945,438</b>	<b>590,195</b>	<b>1,535,633</b>
24	Non-expense and surplus payments .....	6,265	—	6,265
25	<b>Total net general expenditure after elimination of provincial-municipal transfers</b> .....	<b>951,703</b>	<b>590,195</b>	<b>1,541,898</b>

See note at end of table.

**TABLE 7. Net General Expenditure of Provincial and Municipal Governments — Continued**  
**After Elimination of Provincial-Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1962**

Ontario			Manitoba			Saskatchewan			No.
Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	
thousands of dollars									
235,112	28,672	263,784	29,848	771	30,619	37,534	3,438	40,972	1
12,824	9,697	22,521	3,278	1,018	4,296	10,515	2,429	12,944	2
247,936	38,369	286,305	33,126	1,789	34,915	48,049	5,867	53,916	3
—	101,742	101,742	—	7,060	7,060	—	8,605	8,605	4
25,136	5,926	31,062	6,081	1,207	7,288	4,547	602	5,149	5
6,026	—	6,026	719	—	719	866	—	866	6
8,465	—	8,465	2,006	—	2,006	2,727	—	2,727	7
5,341		5,341	645		645	2,625	100	2,725	8
11,785	19,018	30,803	3,879	693	4,572	4,775	511	5,286	9
56,753	24,944	81,697	13,330	1,900	15,230	15,540	1,213	16,753	10
355,814	330,527	686,341	38,531	52,719	91,250	47,483	52,826	100,309	11
253,364	204,499	457,863	28,363	31,656	60,019	29,270	25,099	54,369	12
20	—	20	203	—	203	821	—	821	13
253,384	204,499	457,883	28,566	31,656	60,222	30,091	25,099	55,190	14
41,018	—	41,018	11,814	—	11,814	13,116	—	13,116	15
58,556	70,889	129,445	3,530	6,855	10,385	-1,217	6,839	5,622	16
921	12,158	13,079	—	1,845	1,845	—	2,261	2,261	17
39,125	65,094	104,219	4,399	8,384	12,783	8,042	8,227	16,269	18
55,960	122,211	178,171	6,501	13,466	19,967	7,377	9,231	16,608	19
11,573	45,541	57,114	1,058	4,533	5,591	4,319	6,741	11,060	20
11,202	26,723	37,925	1,850	3,603	5,453	5,855	3,153	9,008	21
117,860	259,569	377,429	13,808	29,986	43,794	25,593	27,352	52,945	22
1,132,242	1,042,697	2,174,939	142,705	133,810	276,515	178,655	130,062	308,717	23
5,900	—	5,900	161	—	161	325	—	325	24
1,138,142	1,042,697	2,180,839	142,866	133,810	276,676	178,980	130,062	309,042	25

**TABLE 7. Net General Expenditure of Provincial and Municipal Governments — Concluded**  
**After Elimination of Provincial-Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1962**

No.	Function	Alberta		
		Provincial	Municipal	Total
		thousands of dollars		
	Health:			
1	Hospital care .....	37,202	10,959	48,161
2	Other .....	5,181	2,776	7,957
3	<b>Total health .....</b>	<b>42,383</b>	<b>13,735</b>	<b>56,118</b>
4	Sanitation and waste removal .....	—	15,338	15,338
	Social welfare:			
5	Aid to unemployed, unemployables and mothers' allowances	7,915	—	7,915
6	Aid to blind and disabled persons .....	2,093	—	2,093
7	Old age assistance .....	6,644	—	6,644
8	Other aid to the aged .....	3,215		3,215
9	Other .....	5,669	2,640	8,309
10	<b>Total social welfare .....</b>	<b>25,536</b>	<b>2,640</b>	<b>28,176</b>
11	Education .....	103,829	75,433	179,262
	Transportation and communications:			
12	Highways, roads and bridges .....	57,580	39,878	97,458
13	Other .....	392	—	392
14	<b>Total transportation and communications .....</b>	<b>57,972</b>	<b>39,878</b>	<b>97,850</b>
15	Natural resources and primary industries .....	20,351	—	20,351
16	Debt charges excluding debt retirement .....	— 15,212	16,044	832
17	Contributions to own government enterprises .....	—	3,373	3,373
	Other expenditure:			
18	General government .....	8,712	14,208	22,920
19	Protection of persons and property .....	15,674	23,627	39,301
20	Recreation and cultural services .....	3,182	11,654	14,836
21	Other .....	2,933	9,489	12,422
22	<b>Total other expenditure .....</b>	<b>30,501</b>	<b>58,978</b>	<b>89,479</b>
23	<b>Sub-total items 1 to 22 .....</b>	<b>265,360</b>	<b>225,419</b>	<b>490,779</b>
24	Non-expense and surplus payments .....	274	—	274
25	<b>Total net general expenditure after elimination of provincial-municipal transfers .....</b>	<b>265,634</b>	<b>225,419</b>	<b>491,053</b>

<sup>1</sup> Includes Yukon and Northwest Territories.

**Note:** Blank spaces indicate that an unknown portion of the amount shown under "other" may or does properly belong in those spaces.

**TABLE 7. Net General Expenditure of Provincial and Municipal Governments — Concluded**  
**After Elimination of Provincial-Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1962**

British Columbia			Yukon and Northwest Territories			Total			No.
Provincial	Municipal	Total	Territorial	Municipal	Total	Provincial <sup>1</sup>	Municipal	Total	
thousands of dollars									
47,561	1,771	49,332	573		573	588,996	48,775	637,771	1
10,582	1,712	12,294	667	6	673	66,133	23,970	90,103	2
58,143	3,483	61,626	1,240	6	1,246	655,129	72,745	727,874	3
—	27,008	27,008	—	96	96	—	177,700	177,700	4
9,305	3,424	12,729	155	—	155	115,352	12,464	127,816	5
929	—	929	19	—	19	23,342	—	23,342	6
2,288	—	2,288	174	—	174	43,992	—	43,992	7
11,350	666	12,016	—	—	—	30,758	1,697	32,455	8
5,909	1,044	6,953	196	4	200	78,213	32,827	111,040	9
29,781	5,134	34,915	544	4	548	291,657	46,988	338,645	10
87,136	88,357	175,493	3,869	204	4,073	987,776	877,811	1,865,587	11
84,136	27,922	112,058	610	184	794	704,679	379,852	1,084,531	12
1,672	—	1,672	5	—	5	6,206	—	6,206	13
85,808	27,922	113,730	615	184	799	710,885	379,852	1,090,737	14
24,495	—	24,495	160	—	160	192,188	—	192,188	15
— 1,138	16,081	14,943	73	28	101	102,733	177,482	280,215	16
3,198	2,037	5,235	—	34	34	5,605	23,448	29,053	17
17,666	12,883	30,549	627	162	789	142,033	168,579	310,612	18
15,977	32,408	48,385	986	147	1,133	158,290	282,822	441,112	19
2,930	15,256	18,186	160	59	219	29,772	102,775	132,547	20
20,138	6,457	26,595	341	68	409	68,331	175,235	243,566	21
56,711	67,004	123,715	2,114	436	2,550	398,426	729,411	1,127,837	22
344,134	237,026	581,160	8,615	992	9,607	3,344,399	2,485,437	5,829,836	23
— 126	—	— 126	28	—	28	13,405	—	13,405	24
344,008	237,026	581,034	8,643	992	9,635	3,357,804	2,485,437	5,843,241	25

**TABLE 8. Distribution of Total Net General Revenue Excluding Inter-government Transfers — All Governments**

For Fiscal Year Ended Nearest to December 31, 1962

	Federal	Provincial	Municipal	Total
	thousands of dollars			
Net general revenue, as per Table 1 .....	6,427,004 (57.1%)	2,976,888 (26.5%)	1,844,196 (16.4%)	11,248,088 (100.0%)
Adjustment to show inter-government transfers in-revenue of recipient governments only:				
Inter-government transfers:				
By Government of Canada .....	- 1,151,245	1,121,650	29,595	—
By provincial governments.....	350	- 1,176,518	1,176,168	—
By municipal governments.....	—	14,018	- 14,018	—
Adjusted distribution of net general revenue <sup>2</sup> .....	5,276,109 (46.9%)	2,936,038 (26.1%)	3,035,941 (27.0%)	11,248,088 (100.0%)

<sup>1</sup> Includes 787,993 paid to school boards.

<sup>2</sup> See Introduction, page 4.

**TABLE 9. Direct and Indirect Debt — All Governments**

After Elimination of Inter-government Debt<sup>1</sup>

As at Fiscal Year End Nearest to December 31, 1962

No.		Federal	Provincial	Municipal	Total before elimination	Inter-government debt eliminated	Total after elimination
		thousands of dollars					
	<b>Direct debt</b>						
1	Debenture debt .....	15,796,836	4,340,398	5,075,706	25,212,940	116,863	25,096,077
2	Deduct sinking funds .....	22,312	688,200	190,148	900,660	—	900,660
3	Item 1 less item 2.....	15,774,524	3,652,198	4,885,558	24,312,280	116,863	24,195,417
4	Treasury bills <sup>2</sup> .....	—	70,175 <sup>3</sup>	628	70,803	57,185	13,618
5	Item 3 plus item 4.....	15,774,524	3,722,373	4,886,186	24,383,083	174,048	24,209,035
6	Short term treasury bills <sup>4</sup> .....	2,165,000	63,085	—	2,228,085	—	2,228,085
7	Savings deposits and certificates ..	25,880	—	—	25,880	—	25,880
8	Temporary loans and overdrafts .....	—	39,608	250,761	290,369	—	290,369
	Accounts and other payables:						
9	Trust funds and other deposits....	4,748,506	233,022	10,595	4,992,123	10	4,992,113
10	Other <sup>5</sup> .....	1,468,897	350,699	360,663	2,180,259	198,600	1,981,659
11	Other liabilities .....	390,887	88,915	135,860	615,662	10,895	604,767
12	<b>Total direct debt less sinking funds<sup>7</sup> .....</b>	<b>24,573,694</b>	<b>4,497,702</b>	<b>5,644,065</b>	<b>34,715,461</b>	<b>383,553</b>	<b>34,331,908</b>
	<b>Indirect debt</b>						
13	Guaranteed bonds or debentures.....	1,381,361	4,647,494	12,317	6,041,172	505,425	5,535,747
14	Deduct sinking funds .....	—	137,557	333	137,890	5,087	132,803
15	Item 13 less item 14.....	1,381,361	4,509,937	11,984	5,903,282	500,338	5,402,944
16	Guaranteed bank loans.....	141,353	51,610	11	192,974	4,967	188,007
17	Municipal Improvement Assistance Act loans .....	—	1,294	—	1,294	1,294	—
18	Other guarantees.....	4,469,622	117,220 <sup>8</sup>	—	4,586,842	—	4,586,842
19	<b>Total indirect debt less sinking funds .....</b>	<b>5,992,336</b>	<b>4,680,061</b>	<b>11,995</b>	<b>10,684,392</b>	<b>506,599</b>	<b>10,177,793</b>
20	<b>Total direct and indirect debt less sinking funds .....</b>	<b>30,566,030</b>	<b>9,177,763</b>	<b>5,656,060</b>	<b>45,399,853</b>	<b>890,152</b>	<b>44,509,701</b>
21	Direct debt (item 12) per capita <sup>9</sup> .. \$	1,300	238	299	1,837	...	1,817

<sup>1</sup> See explanatory comment and Table 10 for details.

<sup>2</sup> Having a term of two or more years.

<sup>3</sup> Net of sinking funds 13,832.

<sup>4</sup> Consists of treasury bills, treasury notes and deposit certificates having a term of less than two years.

<sup>5</sup> Included in item 9.

<sup>6</sup> Includes bonds (or debentures) due and bond (or debenture) interest due.

<sup>7</sup> Does not include surplus, reserves, unexpended balances and deferred revenue.

<sup>8</sup> Net of sinking funds 1,000.

<sup>9</sup> Population totals at June 1, 1963 as estimated by the Census Division, Dominion Bureau of Statistics.

**TABLE 10. Analysis of Inter-government Debt<sup>1</sup>**  
As at Fiscal Year End Nearest to December 31, 1962

	Due by federal to provincial	Due by provincial to		Due by municipal to		Total
		Federal	Municipal	Federal	Provincial	
	thousands of dollars					
<b>Direct debt</b>						
Funded debt .....	—	56,343	—	6,299	111,406	174,048
Other liabilities .....	28,638	10,847	89,434	1,488	79,098	209,505
<b>Total direct inter-government debt .....</b>	<b>28,638</b>	<b>67,190</b>	<b>89,434</b>	<b>7,787</b>	<b>190,504</b>	<b>383,553</b>
<b>Indirect debt</b>						
Direct debt of municipal governments guaranteed by provincial governments:						
Bonds or debentures .....						505,425
Deduct sinking funds .....						5,087
Net bonds or debentures .....						500,338 <sup>2</sup>
Bank loans .....						4,967
Municipal Improvement Assistance Act loans <sup>3</sup> .....						1,294
<b>Total indirect inter-government debt .....</b>						<b>506,599</b>
<b>Total direct and indirect inter-government debt .....</b>						<b>890,152</b>

<sup>1</sup> See explanatory comment re Table 9, for interpretation of "Inter-government debt".

<sup>2</sup> Includes 207,070 debentures of the Alberta Municipal Financing Corporation issued to purchase debentures of municipalities.

<sup>3</sup> Treated as owing to the federal government.

**TABLE 11. Analysis of Gross Bonded Debt—All Governments by Place of Payment**  
As at Fiscal Year End Nearest to December 31, 1962

Payable in	Federal	Provincial	Municipal	Total
thousands of dollars				
Canada only .....	15,385,847	3,316,134	2,887,570	21,589,551
London (Eng.) only .....	34,584	—	3,261	37,845
London (Eng.) and Canada .....	—	2,974	1,284	4,258
New York only .....	376,405	894,212	844,752	2,115,369
New York and Canada .....	—	66,076	36,347	102,423
London (Eng.), New York and Canada .....	—	51,899	6,658	58,557
Switzerland .....	—	9,103	4,500	13,603
Unclassified .....	—	—	1,291,334 <sup>1</sup>	1,291,334
<b>Totals .....</b>	<b>15,796,836</b>	<b>4,340,398</b>	<b>5,075,706</b>	<b>25,212,940</b>
Per capita <sup>2</sup> .....	\$ 836	230	269	1,335

<sup>1</sup> Place of payment not indicated in Municipal reports, but probably mostly payable in Canada only.

<sup>2</sup> Population totals at June 1, 1963, as estimated by the Census Division, Dominion Bureau of Statistics.

**TABLE 12. Direct and Indirect Debt of Provincial and Municipal Governments**  
**After Elimination of Inter-Provincial-Municipal Debt**  
**As at Fiscal Year End Nearest to December 31, 1962**

No.		Newfoundland				
		Provincial	Municipal	Total	Elimination	Total after elimination
	thousands of dollars					
	<b>Direct debt</b>					
1	Debenture debt .....	139,378	19,668	159,046	—	159,046
2	Deduct sinking funds .....	17,606	115	17,721	—	17,721
3	Item 1 less item 2 .....	121,772	19,553	141,325	—	141,325
4	Treasury bills .....	—	—	—	—	—
5	Item 3 plus item 4 .....	121,772	19,553	141,325	—	141,325
6	Short term treasury bills .....	—	—	—	—	—
7	Temporary loans and overdrafts .....	6,205	1,774	7,979	—	7,979
	Accounts and other payables:					
8	Trust funds and other deposits .....	—	66	66	—	66
9	Other .....	21,926	3,423	25,349	1,186	24,163
10	Other liabilities .....	111	300	411	—	411
11	<b>Total direct debt less sinking funds .....</b>	<b>150,014</b>	<b>25,116</b>	<b>175,130</b>	<b>1,186</b>	<b>173,944</b>
	<b>Indirect debt</b>					
12	Guaranteed bonds or debentures .....	18,553	—	18,553	14,098	4,455
13	Deduct sinking funds .....	—	—	—	—	—
14	Item 12 less item 13 .....	18,553	—	18,553	14,098	4,455
15	Guaranteed bank loans .....	11,814	3	11,817	1,502	10,315
16	Municipal Improvement Assistance Act loans..	—	—	—	—	—
17	Other guarantees .....	—	—	—	—	—
18	<b>Total indirect debt less sinking funds ....</b>	<b>30,367</b>	<b>3</b>	<b>30,370</b>	<b>15,600</b>	<b>14,770</b>
19	<b>Total direct and indirect debt less sinking funds .....</b>	<b>180,381</b>	<b>25,119</b>	<b>205,500</b>	<b>16,786</b>	<b>188,714</b>
20	Direct debt (item 11) per capita .....	312	52	364	...	364
	<b>New Brunswick</b>					
	thousands of dollars					
	<b>Direct debt</b>					
1	Debenture debt .....	262,590	85,517	348,107	—	348,107
2	Deduct sinking funds .....	72,258	7,368	79,626	—	79,626
3	Item 1 less item 2 .....	190,332	78,149	268,481	—	268,481
4	Treasury bills .....	15,869	—	15,869	—	15,869
5	Item 3 plus item 4 .....	206,201	78,149	284,350	—	—
6	Short term treasury bills .....	—	—	—	—	—
7	Temporary loans and overdrafts .....	7,699	10,135	17,834	—	17,834
	Accounts and other payables:					
8	Trust funds and other deposits .....	1,253	29	1,282	—	1,282
9	Other .....	20,129	5,770	25,899	18	25,881
10	Other liabilities .....	6,764	1,990	8,754	—	8,754
11	<b>Total direct debt less sinking funds .....</b>	<b>242,046</b>	<b>96,073</b>	<b>338,119</b>	<b>18</b>	<b>338,101</b>
	<b>Indirect debt</b>					
12	Guaranteed bonds or debentures .....	61,665	5,033	66,698	11,357	55,341
13	Deduct sinking funds .....	546	—	546	146	400
14	Item 12 less item 13 .....	61,119	5,033	66,152	11,211	54,941
15	Guaranteed bank loans .....	5,234	—	5,234	342	4,892
16	Municipal Improvement Assistance Act loans..	82	—	82	82	—
17	Other guarantees .....	—	—	—	—	—
18	<b>Total indirect debt less sinking funds ....</b>	<b>66,435</b>	<b>5,033</b>	<b>71,468</b>	<b>11,635</b>	<b>59,833</b>
19	<b>Total direct and indirect debt less sinking funds .....</b>	<b>308,481</b>	<b>101,106</b>	<b>409,587</b>	<b>11,633</b>	<b>397,934</b>
20	Direct debt (item 11) per capita .....	394	156	550	...	550

**TABLE 12. Direct and Indirect Debt of Provincial and Municipal Governments**  
**After Elimination of Inter-Provincial-Municipal Debt**  
**As at Fiscal Year End Nearest to December 31, 1962**

Prince Edward Island					Nova Scotia					No.
Provin- cial	Munici- pal	Total	Elimina- tion	Total after elimination	Provin- cial	Munici- pal	Total	Elimina- tion	Total after elimination	
thousands of dollars										
31,110	11,492	42,602	—	42,602	341,470	105,521	446,991	6,350	440,641	1
4,447	1,655	6,102	—	6,102	73,717	3,896	77,613	—	77,613	2
26,663	9,837	36,500	—	36,500	267,753	101,625	369,378	6,350	363,028	3
—	—	—	—	—	—	—	—	—	—	4
26,663	9,837	36,500	—	36,500	267,753	101,625	369,378	6,350	363,028	5
—	—	—	—	—	1,500	—	1,500	—	1,500	6
7,575	1,128	8,703	—	8,703	—	14,576	14,576	—	14,576	7
4,022	—	4,022	—	4,022	250	80	330	—	330	8
5	417	422	60	362	15,463	8,226	23,689	3,231	20,458	9
444	114	558	—	558	3,707	4,704	8,411	—	8,411	10
38,709	11,496	50,205	60	50,145	288,673	129,211	417,884	9,581	408,303	11
5,057	—	5,057	4,937	120	3,403	1,352	4,755	703	4,052	12
—	—	—	—	—	519	333	852	—	852	13
5,057	—	5,057	4,937	120	2,884	1,019	3,903	703	3,200	14
6,203	—	6,203	2,520	3,683	2,790	—	2,790	—	2,790	15
1	—	1	1	—	190	—	190	190	—	16
—	—	—	—	—	—	—	—	—	—	17
11,261	—	11,261	7,458	3,803	5,864	1,019	6,883	893	5,990	18
49,970	11,496	61,466	7,518	53,948	294,537	130,230	424,767	10,474	414,293	19
362	108	470	...	469	382	171	553	...	540	20

Quebec					Ontario					No.
Provin- cial	Munici- pal	Total	Elimina- tion	Total after elimination	Provin- cial	Munici- pal	Total	Elimina- tion	Total after elimination	
thousands of dollars										
781,975	1,675,755	2,457,730	—	2,457,730	1,871,610	1,832,172	3,703,782	—	3,703,782	1
137,013	12,605	149,618	—	149,618	183,789	83,407	267,196	—	267,196	2
644,962	1,663,150	2,308,112	—	2,308,112	1,687,821	1,748,765	3,436,586	—	3,436,586	3
—	—	—	—	—	—	—	—	—	—	4
644,962	1,663,150	2,308,112	—	2,308,112	1,687,821	1,748,765	3,436,586	—	3,436,586	5
—	—	—	—	—	—	—	—	—	—	6
—	101,786	101,786	—	101,786	7,358	75,368	82,726	—	82,726	7
51,812	3,532	55,344	—	55,344	162,958	—	162,958	10	162,948	8
161,396	104,966	266,362	98,301	168,061	77,186	161,288	238,474	49,870	188,604	9
10,833	54,993	65,826	—	65,826	42,489	36,999	79,488	—	79,488	10
869,003	1,928,427	2,797,430	98,301	2,699,129	1,977,812	2,022,420	4,000,232	49,880	3,950,352	11
1,063,045	—	1,063,045	4,487	1,058,558	1,628,706	3,342	1,632,048	—	1,632,048	12
46,105	—	46,105	—	46,105	22,050	—	22,050	—	22,050	13
1,016,940	—	1,016,940	4,487	1,012,453	1,606,656	3,342	1,609,998	—	1,609,998	14
1,927	—	1,927	—	1,927	14,599	—	14,599	—	14,599	15
727	—	727	727	—	—	—	—	—	—	16
—	—	—	—	—	—	—	—	—	—	17
1,019,594	—	1,019,594	5,214	1,014,380	1,621,255	3,342	1,624,597	—	1,624,597	18
1,888,597	1,928,427	3,817,024	103,515	3,713,509	3,599,067	2,025,762	5,624,829	49,880	5,574,949	19
159	353	512	...	494	307	314	621	...	613	20

**TABLE 12. Direct and Indirect Debt of Provincial and Municipal Governments — Concluded**  
**After Elimination of Inter-Provincial-Municipal Debt**  
**As at Fiscal Year End Nearest to December 31, 1962**

No.		Manitoba				
		Provincial	Municipal	Total	Elimination	Total after elimination
		thousands of dollars				
	<b>Direct debt</b>					
1	Debenture debt .....	294,328	190,594	484,922	999	483,923
2	Deduct sinking funds .....	52,495	18,182	70,677	—	70,677
3	Item 1 less item 2 .....	241,833	172,412	414,245	999	413,246
4	Treasury bills .....	24,809	—	24,809	214	24,595
5	Item 3 plus item 4 .....	266,642	172,412	439,054	1,213	437,841
6	Short term treasury bills .....	48,585	—	48,585	—	48,585
7	Temporary loans and overdrafts .....	5,537	12,455	17,992	—	17,992
	Accounts and other payables:					
8	Trust funds and other deposits .....	2,276	87	2,363	—	2,363
9	Other .....	2,451	12,185	14,636	271	14,365
10	Other liabilities .....	17,550	5,824	23,374	9,230	14,144
11	<b>Total direct debt less sinking funds .....</b>	<b>343,041</b>	<b>202,963</b>	<b>546,004</b>	<b>10,714</b>	<b>535,290</b>
	<b>Indirect debt</b>					
12	Guaranteed bonds or debentures .....	243,362	2,590	245,952	—	245,952
13	Deduct sinking funds .....	6,244	—	6,244	—	6,244
14	Item 12 less item 13 .....	237,118	2,590	239,708	—	239,708
15	Guaranteed bank loans .....	30	—	30	—	30
16	Municipal Improvement Assistance Act loans .....	—	—	—	—	—
17	Other guarantees .....	20,000	—	20,000	—	20,000
18	<b>Total indirect debt less sinking funds ....</b>	<b>257,148</b>	<b>2,590</b>	<b>259,738</b>	<b>—</b>	<b>259,738</b>
19	<b>Total direct and indirect debt less sinking funds .....</b>	<b>600,189</b>	<b>205,553</b>	<b>815,742</b>	<b>10,714</b>	<b>795,028</b>
20	Direct debt (item 11) per capita .....	367	214	581	...	569
		British Columbia				
		thousands of dollars				
	<b>Direct debt</b>					
1	Debenture debt .....	74,207	503,133	577,340	127	577,213
2	Deduct sinking funds .....	74,207	48,215	122,422	—	122,422
3	Item 1 less item 2 .....	—	454,918	454,918	127	454,791
4	Treasury bills .....	—	—	—	—	—
5	Item 3 plus item 4 .....	—	454,918	454,918	127	454,791
6	Short term treasury bills .....	—	—	—	—	—
7	Temporary loans and overdrafts .....	—	15,204	15,204	—	15,204
	Accounts and other payables:					
8	Trust funds and other deposits .....	10,338	1,636	11,974	—	11,974
9	Other .....	22,283	24,844	47,127	3,222	43,905
10	Other liabilities .....	—	9,383	9,383	—	9,383
11	<b>Total direct debt less sinking funds .....</b>	<b>32,621</b>	<b>505,985</b>	<b>538,606</b>	<b>3,349</b>	<b>535,257</b>
	<b>Indirect debt</b>					
12	Guaranteed bonds or debentures .....	1,307,087	—	1,307,087	260,826	1,046,261
13	Deduct sinking funds .....	57,314	—	57,314	2,994	54,320
14	Item 12 less item 13 .....	1,249,773	—	1,249,773	257,832	991,941
15	Guaranteed bank loans .....	1,426	—	1,426	385	1,041
16	Municipal Improvement Assistance Act loans .....	138	—	138	138	—
17	Other guarantees .....	94,622	—	94,622	—	94,622
18	<b>Total indirect debt less sinking funds ....</b>	<b>1,345,959</b>	<b>—</b>	<b>1,345,959</b>	<b>258,355</b>	<b>1,087,604</b>
19	<b>Total direct and indirect debt less sinking funds .....</b>	<b>1,378,580</b>	<b>505,985</b>	<b>1,884,565</b>	<b>261,704</b>	<b>1,622,861</b>
20	Direct debt (item 11) per capita .....	19	298	317	...	316

<sup>1</sup> Provincial total includes Yukon and Northwest Territories.

**TABLE 12. Direct and Indirect Debt of Provincial and Municipal Governments — Concluded**  
**After Elimination of Inter-Provincial-Municipal Debt**  
**As at Fiscal Year End Nearest to December 31, 1962**

Saskatchewan					Alberta					No.
Provin- cial	Munici- pal	Total	Elimina- tion	Total after elimination	Provin- cial	Munici- pal	Total	Elimina- tion	Total after elimination	
thousands of dollars										
530,815	175,237	706,052	—	706,052	12,915	475,507	488,422	101,978	386,444	1
72,668	11,341	84,009	—	84,009	—	3,364	3,364	—	3,364	2
458,147	163,896	622,043	—	622,043	12,915	472,143	485,058	101,978	383,080	3
22,327	—	22,327	—	22,327	7,170	628	7,798	628	7,170	4
480,474	163,896	644,370	—	644,370	20,085	472,771	492,856	102,606	390,250	5
13,000	—	13,000	—	13,000	—	—	—	—	—	6
5,234	8,919	14,153	—	14,153	—	9,407	9,407	—	9,407	7
7	424	431	—	431	20	4,741	4,761	—	4,761	8
5,850	13,858	19,708	1,798	17,910	15,689	25,460	41,149	1,292	39,857	9
6,895	9,599	16,494	—	16,494	122	11,891	12,013	—	12,013	10
511,460	196,696	708,156	1,798	706,358	35,916	524,270	560,186	103,898	456,288	11
13,063	—	13,063	—	13,063	303,553	—	303,553	209,017	94,536	12
—	—	—	—	—	4,779	—	4,779	1,947	2,832	13
13,063	—	13,063	—	13,063	298,774	—	298,774	207,070	91,704	14
6,204	—	6,204	81	6,123	1,383	8	1,391	137	1,254	15
95	—	95	95	—	61	—	61	61	—	16
2,598	—	2,598	—	2,598	—	—	—	—	—	17
21,960	—	21,960	176	21,784	300,218	8	300,226	207,268	92,958	18
533,420	196,696	730,116	1,974	728,142	336,134	524,278	860,412	311,166	549,246	19
548	211	759	...	757	26	373	399	...	325	20
Yukon and Northwest Territories					Total <sup>1</sup>					
thousands of dollars										
—	1,110	1,110	1,110	—	4,340,398	5,075,706	9,416,104	110,564	9,305,540	1
—	—	—	—	—	688,200	190,148	878,348	—	878,348	2
—	1,110	1,110	1,110	—	3,652,198	4,885,558	8,537,756	110,564	8,427,192	3
—	—	—	—	—	70,175	628	70,803	842	69,961	4
—	1,110	1,110	1,110	—	3,722,373	4,886,186	8,608,559	111,406	8,497,153	5
—	—	—	—	—	63,085	—	63,085	—	63,085	6
—	9	9	—	9	39,608	250,761	290,369	—	290,369	7
86	—	86	—	86	233,022	10,595	243,617	10	243,607	8
8,321	226	8,547	43	8,504	350,699	360,663	711,362	159,292	552,070	9
—	63	63	—	63	88,915	135,860	224,775	9,230	215,545	10
8,407	1,408	9,815	1,153	8,662	4,497,702	5,644,065	10,141,767	279,938	9,861,829	11
—	—	—	—	—	4,647,494	12,317	4,659,811	505,425	4,154,386	12
—	—	—	—	—	137,557	333	137,890	5,087	132,803	13
—	—	—	—	—	4,509,937	11,984	4,521,921	500,338	4,021,583	14
—	—	—	—	—	51,610	11	51,621	4,967	46,654	15
—	—	—	—	—	1,294	—	1,294	1,294	—	16
—	—	—	—	—	117,220	—	117,220	—	117,220	17
—	—	—	—	—	4,680,061	11,995	4,692,056	506,599	4,185,457	18
8,407	1,408	9,815	1,153	8,662	9,177,763	5,656,060	14,833,823	786,537	14,047,286	19
216	36	252	...	222	238	299	537	...	522	20







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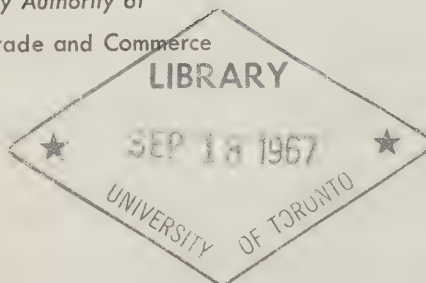
ANNUAL



**CONSOLIDATED PUBLIC FINANCE**  
**FEDERAL, PROVINCIAL AND MUNICIPAL GOVERNMENTS**  
**REVENUE, EXPENDITURE AND DEBT**  
**1963**

(Fiscal Year Ended Nearest to December 31, 1963)

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### **SYMBOLS**

The following standard symbols are used in Dominion Bureau of Statistics publications:

- .. figures not available.
- ... figures not appropriate or not applicable.
- nil or zero.
- amount too small to be expressed.
- Ⓟ preliminary figures.
- Ⓡ revised figures.

# CONSOLIDATED PUBLIC FINANCE

## FEDERAL, PROVINCIAL AND MUNICIPAL GOVERNMENTS

### REVENUE, EXPENDITURE AND DEBT

1963

(Fiscal Year Ended Nearest to December 31, 1963)

#### INTRODUCTION

This publication presents a consolidation of government financial statistics of federal, provincial and municipal governments on a net basis, and for each province, a consolidation of these series for provincial-municipal governments for the fiscal year ended nearest to December 31st.

Due to existing differences in the division of responsibility between provincial and municipal governments from one province to another and to varying scales of conditional and unconditional grants, it is felt that a consolidated provincial-municipal statistical presentation provides a more uniform and meaningful basis for making inter-provincial comparisons than does the separate analysis of provincial and municipal government statistics.

Inter-government transactions have been eliminated to show the net relationship between governments and the public in respect of revenue raised, services provided and debt. In effect, a consolidation of government finance makes possible an examination of the transactions of each level of government in terms of their authority and responsibility for raising revenue, and incurring expenditure.

The statistics have, for the most part, appeared in separate annual actual reports for each level of government which in the case of general revenues and expenditures, are shown on a gross and net basis. A list of the various publications dealing with government finance appears on the inside cover of this report, and reference can be made to them for details of the underlying concepts, classifications, definitions and sources of the data.

An outline of the conceptual framework, classifications and terminology of government finance is also contained in a single volume, "Historical Review, Financial Statistics of Governments in Canada, 1952-1962" (February 1966), Catalogue No. 68-503. A companion volume, "A Review of Dominion-Provincial Conferences on Provincial Financial Statistics, 1933-1960", (April 1966), Catalogue 68-504, summarizes the discussions and agreements which led to the development of federal and provincial government finance statistics to their present scope and form. A similar review dealing with Conferences on Municipal Finance is now being prepared.

#### EXPLANATORY COMMENT

##### Tables 1 and 2. Net General Revenue and Expenditure — All Governments

"General" revenue and expenditure may be described as those transactions relating to the general operation of government which for most governments, are included in the annual budget, and embrace current (ordinary), capital and certain administrative funds considered for purposes of these statistical series to be of a budgetary nature. Specifically excluded from general government series are revenues and expenditures of government enterprises; only remittances of their profits and dividends, contributions and reimbursement of deficits are reflected. Municipal hospitals, libraries and special funds of local government are not included.

"Net" general revenue and expenditure figures reflect only those revenues that the government was required to raise directly (through taxation, etc.) and the nature and extent of the services provided therefrom. Thus the term "net" indicates that cer-

tain revenues have been offset against expenditures where they can be specifically allocated thereto. To arrive at the net presentation, the following offsets are made:

- (a) Revenue of government institutions is offset against the item within the functional classification of expenditure containing the expenditure of each particular institution;
- (b) Revenue in the form of interest, premium, discount and exchange is offset against debt charges;
- (c) Revenue in the form of grants-in-aid and shared-cost contributions is also offset against the functional item of expenditure to which they relate.

Ideally in a consolidation of government revenue and expenditure, unconditional grants and statutory subsidies and payments made under tax sharing arrangements should be eliminated from related expenditures. However, inasmuch as such revenue

is not ear-marked for any particular expenditure it is not possible to do so, and therefore, it has been eliminated from the expenditure of the paying government and the revenue of the receiving government. Hence the treatment of transfer payments from one level of government to another is as follows in the consolidated series:

- (a) Grants-in-aid and shared-cost contributions (the conditional grants) have been eliminated from revenue and related expenditure of the recipient.
- (b) General grants and statutory subsidies and payments made under fiscal and tax sharing arrangements (the unconditional grants) are eliminated from the expenditure of the paying government and from the revenue of the receiving government.

Details of the above transfer payments are given in Table 5. Due to differences in fiscal year ends, accounting methods, etc., the amounts received by one level of government do not necessarily agree with the amounts paid by the other level of government.

Details of revenue and expenditure have been presented in slightly different form from those used in the separate government finance reports.

In Table 1 for example, "other revenue", item 24, includes the following:

**Federal**—revenue from postal services, bullion and coinage, exchange fund profits and other miscellaneous items.

**Provincial**—miscellaneous items not elsewhere specified.

**Municipal**—revenue from rents, concessions and franchises, interest and tax penalties, service charges, contributions other than from governments or government enterprises, and sundry items which either do not fall into recommended classifications or cannot be classified properly from the information available.

In Table 2, social welfare expenditures have been recast as follows:

- (a) Aid to disabled persons has been grouped with aid to the blind (item 4) instead of with aid to unemployed and unemployables (item 7). Provincial mothers' allowances have been combined with the latter item.
- (b) Aid to the aged has been disaggregated to show pension payments separately, viz.:
  - (i) Old age assistance comprised of the federal government's payment to the provinces of its share of assistance under the Old Age Assistance Act, and the provinces' payment of old age pensions to individuals (item 10);
  - (ii) Payments of old age pensions to individuals by the federal government out of the old age security fund (item 11);
  - (iii) Other aid to the aged, such as homes for the aged and any administration cost with respect to old age assistance (item 12).

(c) National employment and unemployment insurance services are shown as they appear in the federal government finance report (items 8 and 13).

(d) Labour, child welfare, and administration of welfare other than aid to the aged is included in other social welfare (item 14).

Item, 27, "other expenditure", includes:

**Federal**—trade and industrial development, national capital area planning and development, loss on foreign exchange, citizenship and immigration, external affairs, postal service, Royal Canadian Mint, housing research and slum clearance, civil defence, winter works projects, and other miscellaneous expenditure;

**Provincial**—trade and industrial development, local government planning and development, civil defence, housing, winter works projects in municipalities, and other unspecified expenses.

**Municipal**—provisions for reserves, contribution to capital and loan funds, joint or special expenditures, sundry miscellaneous items.

#### Tables 3 and 4. Percentage Distribution of Total Net General Revenue and Expenditure

The percentage distributions shown in Tables 3 and 4 are based on Tables 1 and 2. They indicate the proportion applicable to each level of government of the totals of the principal sources of revenue and functions of expenditure, exclusive of transfers from one level of government to another.

The relative significance of each source of revenue and function of expenditure to the total for each level of government may be found in the individual reports.

#### Tables 6 and 7. Net General Revenue and Expenditure—Provincial and Municipal Governments

Consolidated provincial and municipal net general revenue and expenditure are shown after the elimination of provincial-municipal transfers in the form of unconditional grants.

Unconditional federal grants are included in revenue and therefore, Table 7 includes the expenditure of funds derived from that source. In conformity with the net concept used in this publication, conditional federal government grants have already been offset against the appropriate function of expenditure, details of which may be found in Table 5, Part III.

#### Table 8. Distribution of Total Net General Revenue Excluding Inter-government Transfers

This table presents, first, the distribution of net general revenue as raised by each level of government, secondly, transfers between levels of government, and lastly, the distribution of net general revenue as between levels of government after such

transfers. In effect, it records where the revenues were originally raised and where they were eventually available for expenditure.

It should be noted that in this table only, direct grants to local school boards by provincial governments have been included in municipal revenue. As education is administered as a form of local government, and as it plays such an important part in municipal finance, it is considered appropriate to include reference to provincial assistance to local school boards.

School boards have three main sources of revenue—real property taxation (which is included in municipal revenue), provincial grants, and tuition fees from individuals. As the latter category is relatively unimportant, the inclusion of provincial grants to school boards in this table renders the comparison of federal, provincial and municipal (local) government revenues more meaningful.

**Table 9. Direct and Indirect Debt — All Governments**

In arriving at consolidated debt, elimination has been made of:

- (a) Direct debt of one level of government to another level of government, such as specifically identifiable debentures, treasury bills, loans and advances or other liabilities;

- (b) Indirect debt of one level of government to another level of government resulting from its guarantee of inter-government direct debt;

- (c) Indirect debt of one level of government resulting from its guarantee of the direct debt of another level of government to the public.

Securities such as bonds or debentures issued by one government and held as investments by another government are not considered as inter-government debt and consequently have not been eliminated.

Only sinking funds or special debt retirement funds are shown as deductions from funded debt; otherwise the statistics reflect the gross debt of each level of government.

**Table 12. Direct and Indirect Debt—Provincial and Municipal Governments**

This table portrays the combined direct and indirect debt of provincial and municipal governments after the elimination of any debt owing between these two levels of government. The details of inter-government debt are shown in Table 10.

### CONSOLIDATED NET GENERAL REVENUE AND EXPENDITURE, 1963 (after elimination of inter-government transfers)

Net general revenue of all governments amounted to \$12,096 million in 1963, an increase of \$848 million, or approximately 8 per cent more than the total yield in 1962, which is in line with the average annual rate of growth in government revenues over the 1952-1962 period.

The largest absolute gain occurred at the federal government level, \$428 million, almost 7 per cent more than the preceding year; however, the percentage change was greater in provincial government revenues, 10 per cent on an increase of \$283 million. Municipal receipts, mostly in the form of real and personal property taxes, rose slightly more than \$137 million (7 per cent).

On the other hand, net expenditures of \$13,485 million for all governments registered a less pronounced change of \$784 million (6 per cent), with the largest increase occurring in federal government outlays—\$403 million, or 6 per cent. Provincial government expenditures advanced by \$313 million or 9 per cent, but a more modest increment of \$68 million, 3 per cent, took place at the municipal government level.

The growth rate of 6 per cent in total net general expenditure in 1963 is considerably below the average annual rate of 10 per cent over the past eleven years.

The excess of expenditure over revenue is somewhat less than it was in 1962, \$1,389 million as against \$1,453 million.<sup>1</sup>

As a proportion of gross national product measured in current dollars, the combined government contribution is substantially the same.

<sup>1</sup> It must be emphasized that the difference between net general revenue and net general expenditure as indicated by the statistics does not reflect the surplus or deficit position of a particular government. Government public accounts present financial transactions according to an established accounting framework. The figures in this report are intended to provide totals which are basically consistent and uniform in nature as between governments, according to a statistical framework that differs in both scope and nature from the financial accounts of governments. These statistics provide a basis for inter-government comparisons having a greater degree of consistency than is possible through the use of public accounts.

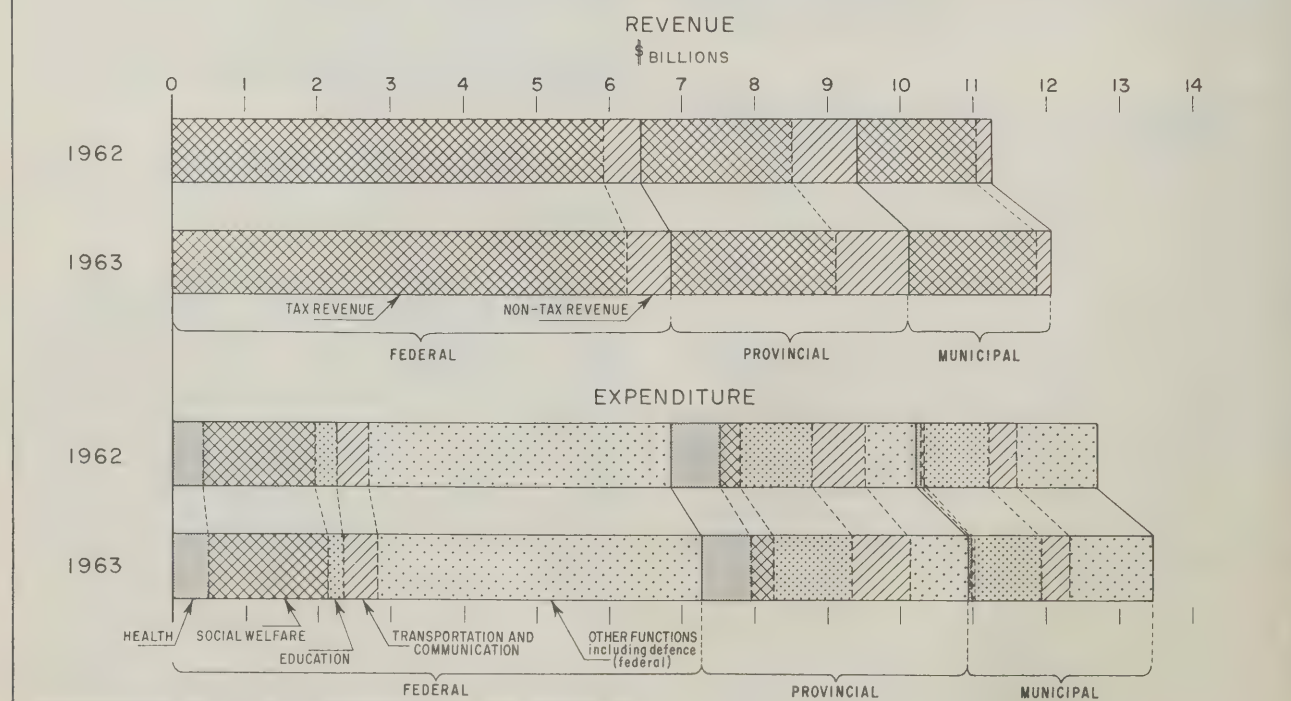
# Net General Revenue and Expenditure — All Governments

(Source and Function Basis)

Percentage of Total, Percentage of Gross National Product and Percentage Change

	1962			1963				
	Millions of dollars	Per-centage of total	Per-centage of GNP	Millions of dollars	Change in millions of dollars 1962 to 1963	Per cent change 1962 to 1963	Per-centage of total	Per-centage of GNP
Revenue:								
Federal .....	6,427	57.1	15.8	6,855	+ 428	6.7	56.7	15.8
Provincial .....	2,977	26.5	7.3	3,260	+ 283	9.5	26.9	7.5
Municipal .....	1,844	16.4	4.6	1,981	+ 137	7.4	16.4	4.6
<b>Totals .....</b>	<b>11,248</b>	<b>100.0</b>	<b>27.7</b>	<b>12,096</b>	<b>+ 848</b>	<b>7.5</b>	<b>100.0</b>	<b>27.9</b>
Expenditure:								
Federal .....	6,858	54.0	16.9	7,261	+ 403	5.9	53.9	16.7
Provincial .....	3,358	26.4	8.3	3,671	+ 313	9.3	27.2	8.5
Municipal .....	2,485	19.6	6.1	2,553	+ 68	2.7	18.9	5.9
<b>Totals .....</b>	<b>12,701</b>	<b>100.0</b>	<b>31.3</b>	<b>13,485</b>	<b>+ 784</b>	<b>6.2</b>	<b>100.0</b>	<b>31.1</b>
GNP .....	40,575			43,424		7.0		

## NET GENERAL REVENUE AND EXPENDITURE — ALL GOVERNMENTS (AFTER ELIMINATION OF INTER-GOVERNMENT TRANSFERS) 1962 AND 1963



## STATISTICAL TABLES

**TABLE 1. Net General Revenue — All Governments**  
**After Elimination of Inter-government Transfers**  
**For the Fiscal Year Ended Nearest to December 31, 1963**

No.	Source	Federal	Provincial	Municipal	Total
		thousands of dollars			
	Taxes:				
	Income:				
1	Corporations .....	1,374,708	412,236	—	1,786,944
2	Individuals .....	2,167,674	389,282	—	2,556,956
3	Interest, etc. going abroad .....	124,500	—	—	124,500
4	General sales .....	1,277,815	562,021	58,080	1,897,916
5	Motor fuel and fuel oil sales .....	—	539,007	861	539,868
6	Other sales .....	—	70,098	3,493	73,591
7	Excise duties and taxes .....	665,764	—	—	665,764
8	Customs import duties .....	581,441	—	—	581,441
9	Real and personal property .....	—	9,089	1,621,785	1,630,874
10	Business .....	—	—	51,733 <sup>1</sup>	51,733
11	Estate taxes and succession duties .....	90,671	85,679	—	176,350
12	Other .....	219	197,883 <sup>2</sup>	16,678	214,780
13	<b>Total taxes .....</b>	<b>6,282,792</b>	<b>2,265,295</b>	<b>1,752,630</b>	<b>10,300,717</b>
	Privileges, licences and permits:				
14	Liquor control and regulation .....	11	55,502	—	55,513
15	Motor vehicles .....	—	210,762	—	210,762
16	Natural resources .....	5,232	366,617	—	371,849
17	Other .....	23,622	36,421	31,907	91,950
18	<b>Total privileges, etc. ....</b>	<b>28,865</b>	<b>669,302</b>	<b>31,907</b>	<b>730,074</b>
19	Sales and services .....	67,051	54,017	—	121,068
20	Fines and penalties .....	1,548	10,681	—	12,229
	Contributions from government enterprises:				
	Own enterprises:				
21	Liquor boards and commissions .....	—	232,877	—	232,877
22	Other .....	124,651	13,250	26,141	164,042
23	Federal and provincial in lieu of taxes .....	—	—	24,208	24,208
24	Other revenue .....	322,312	4,543	146,091	472,946
25	Non-revenue and surplus receipts .....	27,695	10,009	—	37,704
26	<b>Total net general revenue after elimination of inter-government transfers .....</b>	<b>6,854,914</b>	<b>3,259,974</b>	<b>1,980,977</b>	<b>12,095,865</b>

<sup>1</sup> Incomplete; not separable from real property taxes in some provinces.

<sup>2</sup> Includes hospital insurance premiums, 124,447.

**TABLE 2. Net General Expenditure — All Governments**  
**After Elimination of Inter-government Transfers**  
**For the Fiscal Year Ended Nearest to December 31, 1963**

No.	Function	Federal	Provincial	Municipal	Total
		thousands of dollars			
1	Defence services and mutual aid .....	1,717,208	—	—	1,717,208
2	Veterans' pensions and other benefits .....	335,902	—	—	335,902
	Health:				
3	Hospital care.....	429,517	582,490	28,221	1,040,228
4	Other.....	62,419	109,724	26,587	198,730
5	<b>Total health.....</b>	<b>491,936</b>	<b>692,214</b>	<b>54,808</b>	<b>1,238,958</b>
6	<b>Sanitation and waste removal.....</b>	<b>—</b>	<b>—</b>	<b>183,471</b>	<b>183,471</b>
	Social welfare:				
7	Aid to unemployed and unemployables .....	107,370	122,346	12,552	242,268
8	National employment and unemployment insurance services .....	110,290	—	—	110,290
9	Aid to blind and disabled persons .....	25,195	23,835	—	49,030
10	Old age assistance <sup>1</sup> .....	39,401	46,735	—	86,136
11	Old age security fund <sup>2</sup> .....	808,391	—	—	808,391
12	Other aid to the aged <sup>3</sup> .....	—	31,349	1,814	33,163
13	Family allowances .....	541,321	—	—	541,321
14	Other.....	34,310	85,920	32,067	152,297
15	<b>Total social welfare.....</b>	<b>1,666,278</b>	<b>310,185</b>	<b>46,433</b>	<b>2,022,896</b>
16	Education.....	206,326	1,089,453	888,158	2,183,937
	Transportation and communications:				
17	Highways, roads and bridges .....	81,565	784,512	404,251	1,270,328
18	Other.....	368,888	5,491	—	374,379
19	<b>Total transportation and communications.....</b>	<b>450,453</b>	<b>790,003</b>	<b>404,251</b>	<b>1,644,707</b>
20	Natural resources and primary industries .....	421,232	208,018	—	629,250
21	Debt charges excluding debt retirement .....	822,851	122,505	200,700	1,146,056
22	Contributions to own government enterprises.....	149,475	3,789	27,397	180,661
	Other expenditure:				
23	General government .....	298,702	153,592	188,761	641,055
24	Protection of persons and property .....	99,126	172,100	298,543	569,769
25	International co-operation and assistance .....	74,621	—	—	74,621
26	Recreation and cultural services .....	34,500	29,632	106,181	170,313
27	Other.....	491,336	87,429	154,653	733,418
28	<b>Total other expenditure .....</b>	<b>998,285</b>	<b>442,753</b>	<b>748,138</b>	<b>2,189,176</b>
29	Non-expense and surplus payments .....	425	12,219	—	12,644
30	<b>Total net general expenditure after elimination of inter-government transfers .....</b>	<b>7,260,371</b>	<b>3,671,139</b>	<b>2,553,356</b>	<b>13,484,866</b>

<sup>1</sup> Federal, payments to provinces of federal share of assistance under The Old Age Assistance Act; provinces, payment of old age pensions to individuals.

<sup>2</sup> Payment of old age pensions to individuals.

<sup>3</sup> Provincial, all aid other than pensions; municipal, largely contributions to municipal homes for the aged.

**TABLE 3. Percentage Distribution of Net General Revenue as per Table 1 — All Governments  
For the Fiscal Year Ended Nearest to December 31, 1963**

Source	Federal	Provincial	Municipal	Total
Total taxes .....	61.0	22.0	17.0	100.0
Total privileges, licenses and permits .....	4.0	91.7	4.3	100.0
Total sales and services .....	55.4	44.6	—	100.0
Total contributions from government enterprises .....	29.6	58.4	12.0	100.0
Other revenue .....	66.8	3.1	30.1	100.0
Non-revenue and surplus receipts .....	73.5	26.5	—	100.0
<b>Total net general revenue .....</b>	<b>56.7</b>	<b>27.0</b>	<b>16.3</b>	<b>100.0</b>

**TABLE 4. Percentage Distribution of Net General Expenditure as per Table 2 — All Governments  
For the Fiscal Year Ended Nearest to December 31, 1963**

Function	Federal	Provincial	Municipal	Total
Defence services and mutual aid .....	100.0	—	—	100.0
Veteran's pensions and other benefits .....	100.0	—	—	100.0
Health .....	39.7	55.9	4.4	100.0
Sanitation and waste removal .....	—	—	100.0	100.0
Social welfare .....	82.4	15.3	2.3	100.0
Education .....	9.4	49.9	40.7	100.0
Transportation and communications .....	27.4	48.0	24.6	100.0
Natural resources and primary industries .....	66.9	33.1	—	100.0
Debt charges excluding debt retirement .....	71.8	10.7	17.5	100.0
Contributions to own government enterprises .....	82.7	2.1	15.2	100.0
Other expenditure .....	45.6	20.2	34.2	100.0
Non-expense and surplus payments .....	3.4	96.6	—	100.0
<b>Total net general expenditure .....</b>	<b>53.9</b>	<b>27.2</b>	<b>18.9</b>	<b>100.0</b>

**TABLE 5. Analysis of Inter-government Transfers**  
For Fiscal Year Ended Nearest to December 31, 1963

**I. Eliminated from revenue of receiving governments as reported in Tables 1 and 6**

	Received by provincial from		Received by municipal from	
	Federal	Municipal	Federal	Provincial
	thousands of dollars			
Fiscal and tax-sharing arrangements .....	182,179	—	—	—
Share of income tax on power utilities .....	9,868	—	—	—
Statutory subsidies and unconditional grants .....	66,526	—	—	..
Special payments .....	—	—	1,740	—
Grants in lieu of municipal taxes on federal and provincial property .....	—	—	31,528	..
<b>Totals .....</b>	<b>258,573</b>	<b>—</b>	<b>33,268</b>	<b>78,857</b>

**II. Eliminated from expenditure of paying governments as reported in Tables 2 and 7**

	Paid by federal to		Paid by provincial to municipal	Paid by municipal to provincial
	Provincial	Municipal		
	thousands of dollars			
Fiscal and tax-sharing arrangements .....	182,329	—	—	—
Share of income tax on power utilities .....	9,868	—	—	—
Statutory subsidies and unconditional grants .....	66,525	—	75,196	—
Special payments .....	—	1,899	—	—
Grants in lieu of municipal taxes on federal and provincial property .....	—	31,920	4,030	—
<b>Totals .....</b>	<b>258,722</b>	<b>33,819</b>	<b>79,226</b>	<b>—</b>

**III. Eliminated from revenue and expenditure of receiving governments**

	Received by federal from provincial	Received by provincial from		Received by municipal from	
		Federal	Municipal	Federal	Provincial
	thousands of dollars				
Grants-in-aid and shared-cost contributions:					
Highways, roads and bridges .....	—	54,416	2,319	3,263	124,016
Hospital care .....	—	404,104	7,239	—	3,404
Other health .....	—	32,523	947	—	1,391
Aid to aged persons .....	—	48,426	—	—	—
Aid to unemployed and unemployables .....	—	94,824	354	—	62,262
Education .....	—	142,936	1,775	—	114,602
Natural resources and primary industries .....	54	23,099	98	—	—
Other .....	—	60,223	4,400	2,895	21,697
<b>Totals .....</b>	<b>54</b>	<b>860,551</b>	<b>17,132</b>	<b>6,158</b>	<b>327,372</b>

**TABLE 6. Net General Revenue of Provincial and Municipal Governments**  
**After Elimination of Provincial-Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1963**

No.	Source	Newfoundland		
		Provincial	Municipal	Total
		thousands of dollars		
	Taxes:			
	Income:			
1	Corporations .....	3,858	—	3,858
2	Individuals .....	3,356	—	3,356
3	General sales .....	16,113	—	16,113
4	Motor fuel and fuel oil sales .....	9,043	861	9,904
5	Other sales .....	105	74	179
6	Real and personal property .....	—	3,378	3,378
7	Business .....	—	1,252	1,252
8	Estate taxes and succession duties .....	—	—	—
9	Other .....	724	213	937
10	<b>Total taxes .....</b>	<b>33,199</b>	<b>5,778</b>	<b>38,977</b>
	Privileges, licences and permits:			
11	Liquor control and regulation .....	2,603	—	2,603
12	Motor vehicles .....	3,099	—	3,099
13	Natural resources .....	1,637	—	1,637
14	Other .....	915	190	1,105
15	<b>Total privileges, etc. ....</b>	<b>8,254</b>	<b>190</b>	<b>8,444</b>
16	Sales and services .....	403	—	403
17	Fines and penalties .....	363	—	363
	Contributions from government enterprises:			
	Own enterprises:			
18	Liquor boards and commissions .....	2,783	—	2,783
19	Other .....	—	104	104
20	Federal and provincial in lieu of taxes .....	—	7	7
21	Other revenue .....	51	1,092	1,143
22	Non-revenue and surplus receipts .....	325	—	325
23	<b>Sub-totals .....</b>	<b>45,378</b>	<b>7,171</b>	<b>52,549</b>
	Transfers from federal government:			
24	Fiscal and tax-sharing arrangements .....	33,957	—	33,957
25	Subsidies .....	1,656	—	1,656
26	In lieu of taxes .....	—	173	173
27	<b>Total net general revenue after elimination of provin- cial-municipal transfers .....</b>	<b>80,991</b>	<b>7,344</b>	<b>88,335</b>

**TABLE 6. Net General Revenue of Provincial and Municipal Governments**  
**After Elimination of Provincial-Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1963**

Prince Edward Island			Nova Scotia			New Brunswick			No.
Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	
thousands of dollars									
592	—	592	6,470	—	6,470	4,919	—	4,919	1
633	—	633	7,715	—	7,715	5,155	—	5,155	2
2,843	—	2,843	17,716	—	17,716	10,850	—	10,850	3
3,128	—	3,128	20,577	—	20,577	17,020	—	17,020	4
888	—	888	767	—	767	2,333	—	2,333	5
—	2,957	2,957	96	42,335	42,431	451	31,237	31,688	6
—	396	396	—	1,841	1,841	—	1,929	1,929	7
—	—	—	—	—	—	—	—	—	8
108	135	243	1,079	1,803	2,882	868	3,633	4,501	9
8,192	3,488	11,680	54,420	45,979	100,399	41,596	36,799	78,395	10
26	—	26	316	—	316	270	—	270	11
854	—	854	6,425	—	6,425	5,798	—	5,798	12
14	—	14	1,422	—	1,422	3,860	—	3,860	13
119	59	178	754	441	1,195	989	344	1,333	14
1,013	59	1,072	8,917	441	9,358	10,917	344	11,261	15
399	—	399	2,185	—	2,185	1,767	—	1,767	16
72	—	72	361	—	361	318	—	318	17
1,498	—	1,498	13,066	—	13,066	10,099	—	10,099	18
—	90	90	29	439	468	—	517	517	19
—	2	2	—	879	879	—	204	204	20
22	89	111	7	2,359	2,366	93	1,284	1,377	21
25	—	25	70	—	70	132	—	132	22
11,221	3,728	14,949	79,055	50,097	129,152	64,922	39,148	104,070	23
7,447	—	7,447	32,480	—	32,480	27,956	—	27,956	24
657	—	657	2,132	—	2,132	1,745	—	1,745	25
—	86	86	—	2,660	2,660	—	2,897	2,897	26
19,325	3,814	23,139	113,667	52,757	166,424	94,623	42,045	136,668	27

**TABLE 6. Net General Revenue of Provincial and Municipal Governments — Continued**  
**After Elimination of Provincial-Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1963**

No.	Source	Quebec		
		Provincial	Municipal	Total
		thousands of dollars		
	Taxes:			
	Income:			
1	Corporations .....	121,444	—	121,444
2	Individuals .....	106,051	—	106,051
3	General sales .....	167,797	58,080	225,877
4	Motor fuel and fuel oil sales .....	150,832	—	150,832
5	Other sales .....	46,030	1,801	47,831
6	Real and personal property .....	—	330,291	330,291
7	Business .....	—	28,420	28,420
8	Estate taxes and succession duties .....	36,393	—	36,393
9	Other .....	35,623	10,445	46,068
10	<b>Total taxes .....</b>	<b>664,170</b>	<b>429,037</b>	<b>1,093,207</b>
	Privileges, licences and permits:			
11	Liquor control and regulation .....	19,665	—	19,665
12	Motor vehicles .....	50,033	—	50,033
13	Natural resources .....	45,504	—	45,504
14	Other .....	12,806	7,473	20,279
15	<b>Total privileges, etc. ....</b>	<b>128,008</b>	<b>7,473</b>	<b>135,481</b>
16	Sales and services .....	11,711	—	11,711
17	Fines and penalties .....	2,195	—	2,195
	Contributions from government enterprises:			
	Own enterprises:			
18	Liquor boards and commissions .....	45,600	—	45,600
19	Other .....	7,258	—	7,258
20	Federal and provincial in lieu of taxes .....	—	6,726	6,726
21	Other revenue .....	2,956	37,735	40,691
22	Non-revenue and surplus receipts .....	7,654	—	7,654
23	<b>Sub-totals .....</b>	<b>869,552</b>	<b>480,971</b>	<b>1,350,523</b>
	Transfers from federal government:			
24	Fiscal and tax-sharing arrangements .....	74,839	—	74,839
25	Subsidies .....	3,964	—	3,964
26	In lieu of taxes .....	—	4,181	4,181
27	<b>Total net general revenue after elimination of provin-</b> <b>cial-municipal transfers .....</b>	<b>948,355</b>	<b>485,152</b>	<b>1,433,507</b>

**TABLE 6. Net General Revenue of Provincial and Municipal Governments — Continued**  
**After Elimination of Provincial-Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1963**

Ontario			Manitoba			Saskatchewan			No.
Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	
thousands of dollars									
192,302	—	192,302	14,965	—	14,965	9,889	—	9,889	1
164,370	—	164,370	21,442	—	21,442	16,076	—	16,076	2
190,342	—	190,342	—	—	—	45,167	—	45,167	3
194,708	—	194,708	25,212	—	25,212	30,118	—	30,118	4
13,253	—	13,253	3,800	504	4,304	119	1,114	1,233	5
1,404	743,917	745,321	—	81,639	81,639	7	92,232	92,239	6
—	—	—	—	6,339	6,339	—	—	—	7
44,121	—	44,121	—	—	—	2	—	2	8
119,854	82	119,936	15,102	58	15,160	18,757	286	19,043	9
920,354	743,999	1,664,353	80,521	88,540	169,061	120,135	93,632	213,767	10
27,429	—	27,429	3,210	—	3,210	104	—	104	11
87,298	—	87,298	10,412	—	10,412	8,955	—	8,955	12
39,751	—	39,751	5,196	—	5,196	32,296	—	32,296	13
10,762	8,150	18,912	2,159	1,798	3,957	1,626	2,626	4,252	14
165,240	8,150	173,390	20,977	1,798	22,775	42,981	2,626	45,607	15
16,023	—	16,023	2,484	—	2,484	5,943	—	5,943	16
2,712	—	2,712	614	—	614	1,036	—	1,036	17
70,748	—	70,748	13,233	—	13,233	15,711	—	15,711	18
—	1,723	1,723	—	1,717	1,717	4,671	5,485	10,156	19
—	7,847	7,847	—	1,310	1,310	—	2,288	2,288	20
520	58,230	58,750	23	5,564	5,587	389	7,712	8,101	21
655	—	655	336	—	336	320	—	320	22
1,176,252	819,949	1,996,201	118,188	98,929	217,117	191,186	111,743	302,929	23
1,019	—	1,019	15,942	—	15,942	23,601	—	23,601	24
4,624	—	4,624	2,103	—	2,103	2,120	—	2,120	25
—	15,207	15,207	—	2,076	2,076	—	960	960	26
1,181,895	835,156	2,017,051	136,233	101,005	237,238	216,907	112,703	329,610	27

**TABLE 6. Net General Revenue of Provincial and Municipal Governments — Concluded**  
**After Elimination of Provincial-Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1963**

No.	Source	Alberta		
		Provincial	Municipal	Total
		thousands of dollars		
	Taxes:			
	Income:			
1	Corporations .....	23,693	—	23,693
2	Individuals .....	25,126	—	25,126
3	General sales .....	—	—	—
4	Motor fuel and fuel oil sales.....	38,440	—	38,440
5	Other sales .....	943	—	943
6	Real and personal property .....	—	135,399	135,399
7	Business .....	—	7,774	7,774
8	Estate taxes and succession duties .....	2	—	2
9	Other.....	2,410	—	2,410
10	<b>Total taxes .....</b>	<b>90,614</b>	<b>143,173</b>	<b>233,787</b>
	Privileges, licences and permits:			
11	Liquor control and regulation .....	1,180	—	1,180
12	Motor vehicles.....	14,890	—	14,890
13	Natural resources .....	158,488	—	158,488
14	Other.....	2,960	3,762	6,722
15	<b>Total privileges, etc.....</b>	<b>177,518</b>	<b>3,762</b>	<b>181,280</b>
16	Sales and services .....	6,150	—	6,150
17	Fines and penalties .....	1,988	—	1,988
	Contributions from government enterprises:			
	Own enterprises:			
18	Liquor boards and commissions .....	25,807	—	25,807
19	Other.....	1,292	13,096	14,388
20	Federal and provincial in lieu of taxes.....	—	2,291	2,291
21	Other revenue .....	120	16,465	16,585
22	Non-revenue and surplus receipts .....	173	—	173
23	<b>Sub-totals.....</b>	<b>303,662</b>	<b>178,787</b>	<b>482,449</b>
	Transfers from federal government:			
24	Fiscal and tax-sharing arrangements.....	13,194	—	13,194
25	Subsidies .....	2,852	—	2,852
26	In lieu of taxes .....	—	2,811	2,811
27	<b>Total net general revenue after elimination of provin- cial-municipal transfers .....</b>	<b>319,708</b>	<b>181,598</b>	<b>501,306</b>

**TABLE 6. Net General Revenue of Provincial and Municipal Governments — Concluded**  
**After Elimination of Provincial-Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1963**

British Columbia			Yukon and Northwest Territories			Total			No.
Provincial	Municipal	Total	Territorial	Municipal	Total	Provincial	Municipal	Total	
thousands of dollars									
34,104	—	34,104	—	—	—	412,236	—	412,236	1
39,358	—	39,358	—	—	—	389,282	—	389,282	2
111,193	—	111,193	—	—	—	562,021	58,080	620,101	3
48,941	—	48,941	988	—	988	539,007	861	539,868	4
1,761	—	1,761	99	—	99	70,098	3,493	73,591	5
6,798	157,767	164,565	333	633	966	9,089	1,621,785	1,630,874	6
—	3,782	3,782	—	—	—	—	51,733	51,733	7
5,161	—	5,161	—	—	—	85,679	—	85,679	8
3,358	17	3,375	—	6	6	197,883	16,678	214,561	9
250,674	161,566	412,240	1,420	639	2,059	2,265,295	1,752,630	4,017,925	10
606	—	606	93	—	93	55,502	—	55,502	11
22,691	—	22,691	307	—	307	210,762	—	210,762	12
78,368	—	78,368	81	—	81	366,617	—	366,617	13
3,182	7,007	10,189	149	57	206	36,421	31,907	68,328	14
104,847	7,007	111,854	630	57	687	669,302	31,907	701,209	15
6,841	—	6,841	111	—	111	54,017	—	54,017	16
966	—	966	56	—	56	10,681	—	10,681	17
32,514	—	32,514	1,818	—	1,818	232,877	—	232,877	18
—	2,928	2,928	—	42	42	13,250	26,141	39,391	19
—	2,652	2,652	—	2	2	—	24,208	24,208	20
354	15,507	15,861	8	54	62	4,543	146,091	150,634	21
310	—	310	9	—	9	10,009	—	10,009	22
396,506	189,660	586,166	4,052	794	4,846	3,259,974	1,980,977	5,240,951	23
311	—	311	4,301	—	4,301	235,047	—	235,047	24
1,673	—	1,673	—	—	—	23,526	—	23,526	25
—	2,104	2,104	—	113	113	—	33,268	33,268	26
398,490	191,764	590,254	8,353	907	9,260	3,518,547	2,014,245	5,532,792	27

**TABLE 7. Net General Expenditure of Provincial and Municipal Governments**  
**After Elimination of Provincial-Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1963**

No.	Function	Newfoundland		
		Provincial	Municipal	Total
		thousands of dollars		
	Health:			
1	Hospital care .....	13,280		13,280
2	Other .....	2,954	11	2,965
3	<b>Total health .....</b>	<b>16,234</b>	<b>11</b>	<b>16,245</b>
4	Sanitation and waste removal .....	—	1,718	1,718
	Social welfare:			
5	Aid to unemployed, unemployables and mothers' allowances	8,175	—	8,175
6	Aid to blind and disabled persons .....	699	—	699
7	Old age assistance .....	1,871	—	1,871
8	Other aid to the aged .....	165		165
9	Other .....	1,857	2	1,859
10	<b>Total social welfare .....</b>	<b>12,767</b>	<b>2</b>	<b>12,769</b>
11	Education .....	28,048	389	28,437
	Transportation and communications:			
12	Highways, roads and bridges .....	22,844	2,536	25,380
13	Other .....	95	—	95
14	<b>Total transportation and communications .....</b>	<b>22,939</b>	<b>2,536</b>	<b>25,475</b>
15	Natural resources and primary industries .....	4,098	—	4,098
16	Debt charges excluding debt retirement .....	7,979	664	8,643
17	Contributions to own government enterprises .....	788	362	1,150
	Other expenditure:			
18	General government .....	5,169	1,060	6,229
19	Protection of persons and property .....	3,914	648	4,562
20	Recreation and cultural services .....	365	337	702
21	Other .....	1,008	590	1,598
22	<b>Total other expenditure .....</b>	<b>10,456</b>	<b>2,635</b>	<b>13,091</b>
23	<b>Sub-totals .....</b>	<b>103,309</b>	<b>8,317</b>	<b>111,626</b>
24	Non-expense and surplus payments .....	—	—	—
25	<b>Total net general expenditure after elimination of provin-</b> <b>cial-municipal transfers .....</b>	<b>103,309</b>	<b>8,317</b>	<b>111,626</b>

See Note at end of table.

**TABLE 7. Net General Expenditure of Provincial and Municipal Governments**  
**After Elimination of Provincial-Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1963**

Prince Edward Island			Nova Scotia			New Brunswick			No.
Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	
thousands of dollars									
2,354	1	2,355	21,359	2,096	23,455	21,112	619	21,731	1
645	4	649	2,564	432	2,996	2,468	305	2,773	2
2,999	5	3,004	23,923	2,528	26,451	23,580	924	24,504	3
—	40	40	—	2,480	2,480	—	1,366	1,366	4
112	33	145	3,657	478	4,135	2,379	918	3,297	5
331	—	331	1,401	—	1,401	1,020	—	1,020	6
388	—	388	2,086	—	2,086	2,133	—	2,133	7
376		376	229	690	919	202	78	280	8
272	22	294	1,189	733	1,922	1,333	630	1,963	9
1,479	55	1,534	8,562	1,901	10,463	7,067	1,626	8,693	10
5,018	5,008	10,026	32,080	26,505	58,585	19,235	25,015	44,250	11
6,587	635	7,222	30,314	5,633	35,947	30,387	5,078	35,465	12
20	—	20	455	—	455	589	—	589	13
6,607	635	7,242	30,769	5,633	36,402	30,976	5,078	36,054	14
1,164	—	1,164	4,156	—	4,156	5,539	—	5,539	15
2,193	710	2,903	12,853	5,303	18,156	9,753	4,420	14,173	16
—	35	35	—	61	61	58	379	437	17
1,359	298	1,657	5,339	3,778	9,117	4,644	3,520	8,164	18
506	475	981	3,670	7,605	11,275	2,967	5,514	8,481	19
247	236	483	978	1,272	2,250	593	1,977	2,570	20
472	117	589	1,698	3,683	5,381	1,232	3,357	4,589	21
2,584	1,126	3,710	11,685	16,338	28,023	9,436	14,368	23,804	22
22,044	7,614	29,658	124,028	60,749	184,777	105,644	53,176	158,820	23
8	—	8	48	—	48	14	—	14	24
22,052	7,614	29,666	124,076	60,749	184,825	105,658	53,176	158,834	25

**TABLE 7. Net General Expenditure of Provincial and Municipal Governments — Continued**  
**After Elimination of Provincial-Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1963**

No.	Function	Quebec		
		Provincial	Municipal	Total
		thousands of dollars		
	Health:			
1	Hospital care .....	151,125		151,125
2	Other .....	32,050	6,766	38,816
3	<b>Total health .....</b>	<b>183,175</b>	<b>6,766</b>	<b>189,941</b>
4	Sanitation and waste removal .....	—	13,331	13,331
	Social welfare:			
5	Aid to unemployed, unemployables and mothers' allowances....	52,873		52,873
6	Aid to blind and disabled persons .....	9,054	—	9,054
7	Old age assistance .....	15,527	—	15,527
8	Other aid to the aged .....	7,984		7,984
9	Other .....	45,911	6,942	52,853
10	<b>Total social welfare .....</b>	<b>131,349</b>	<b>6,942</b>	<b>138,291</b>
11	Education .....	333,942	198,420	532,362
	Transportation and communications:			
12	Highways, roads and bridges .....	196,083	53,746	249,829
13	Other .....	941	—	941
14	<b>Total transportation and communications .....</b>	<b>197,024</b>	<b>53,746</b>	<b>250,770</b>
15	Natural resources and primary industries .....	69,983	—	69,983
16	Debt charges excluding debt retirement .....	42,171	56,355	98,526
17	Contributions to own government enterprises .....	—	101	101
	Other expenditure:			
18	General government .....	45,305	53,721	99,026
19	Protection of persons and property .....	51,657	74,885	126,542
20	Recreation and cultural services .....	4,241	18,015	22,256
21	Other .....	29,986	96,509	126,495
22	<b>Total other expenditure .....</b>	<b>131,189</b>	<b>243,130</b>	<b>374,319</b>
23	<b>Sub-totals .....</b>	<b>1,088,833</b>	<b>578,791</b>	<b>1,667,624</b>
24	Non-expense and surplus payments .....	7,732	—	7,732
25	<b>Total net general expenditure after elimination of provincial-municipal transfers .....</b>	<b>1,096,565</b>	<b>578,791</b>	<b>1,675,356</b>

See Note at end of table.

**TABLE 7. Net General Expenditure of Provincial and Municipal Governments — Continued**  
**After Elimination of Provincial-Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1963**

Ontario			Manitoba			Saskatchewan			No.
Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	
thousands of dollars									
208,734	11,203	219,937	33,396	745	34,141	37,661	3,142	40,803	1
16,910	10,897	27,807	5,122	1,230	6,352	28,678	1,053	29,731	2
225,644	22,100	247,744	38,518	1,975	40,493	66,339	4,195	70,534	3
—	111,152	111,152	—	9,468	9,468	—	9,032	9,032	4
26,513	5,932	32,445	2,974	1,302	4,276	5,320	545	5,865	5
6,640	—	6,640	775	—	775	909	—	909	6
9,145	—	9,145	2,111	—	2,111	4,447	—	4,447	7
5,837		5,837	700		700	2,865	177	3,042	8
13,167	19,076	32,243	4,616	619	5,235	4,346	438	4,784	9
61,302	25,008	86,310	11,176	1,921	13,097	17,887	1,160	19,047	10
391,689	360,659	752,348	38,939	48,184	87,123	52,993	57,483	110,476	11
282,129	209,143	491,272	30,507	23,912	54,419	30,833	29,353	60,186	12
—	—	—	46	—	46	897	—	897	13
282,129	209,143	491,272	30,553	23,912	54,465	31,730	29,353	61,083	14
42,553	—	42,553	19,496	—	19,496	14,986	—	14,986	15
62,126	79,146	141,272	4,626	7,738	12,364	1,779	7,024	5,245	16
824	15,134	15,958	—	2,142	2,142	—	3,157	3,157	17
50,422	77,646	128,068	5,451	12,381	17,832	8,563	7,811	16,374	18
59,873	127,364	187,237	7,132	13,653	20,785	7,964	9,786	17,750	19
12,769	45,502	58,271	850	4,515	5,365	3,334	5,269	8,603	20
13,850	29,924	43,774	2,296	3,760	6,056	4,668	4,023	8,691	21
136,914	280,436	417,350	15,729	34,309	50,038	24,529	26,889	51,418	22
1,203,181	1,102,778	2,305,959	159,037	129,649	288,686	206,685	138,293	344,978	23
1,436	—	1,436	211	—	211	2,162	—	2,162	24
1,204,617	1,102,778	2,307,395	159,248	129,649	288,897	208,847	138,293	347,140	25

**TABLE 7. Net General Expenditure of Provincial and Municipal Governments — Concluded**  
**After Elimination of Provincial -Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1963**

No.	Function	Alberta		
		Provincial	Municipal	Total
		thousands of dollars		
	Health:			
1	Hospital care .....	42,226	6,477	48,703
2	Other .....	6,113	3,708	9,821
3	<b>Total health .....</b>	<b>48,339</b>	<b>10,185</b>	<b>58,524</b>
4	Sanitation and waste removal.....	—	12,662	12,662
	Social welfare:			
5	Aid to unemployed, unemployables and mothers' allowances	10,226	146	10,372
6	Aid to blind and disabled persons .....	1,788	—	1,788
7	Old age assistance .....	6,234	—	6,234
8	Other aid to the aged.....	1,534	103	1,637
9	Other .....	6,315	2,443	8,758
10	<b>Total social welfare .....</b>	<b>26,097</b>	<b>2,692</b>	<b>28,789</b>
11	Education .....	89,389	86,784	176,173
	Transportation and communications:			
12	Highways, roads and bridges .....	60,096	41,597	101,693
13	Other .....	298	—	298
14	<b>Total transportation and communications.....</b>	<b>60,394</b>	<b>41,597</b>	<b>101,991</b>
15	Natural resources and primary industries.....	20,182	—	20,182
16	Debt charges excluding debt retirement .....	— 16,225	17,826	1,601
17	Contributions to own government enterprises .....	—	3,296	3,296
	Other expenditure:			
18	General government .....	6,349	15,031	21,380
19	Protection of persons and property .....	16,207	25,953	42,160
20	Recreation and cultural services.....	2,937	13,006	15,943
21	Other .....	4,982	5,312	10,294
22	<b>Total other expenditure .....</b>	<b>30,475</b>	<b>59,302</b>	<b>89,777</b>
23	<b>Sub-totals .....</b>	<b>258,651</b>	<b>234,344</b>	<b>492,995</b>
24	Non-expense and surplus payments.....	701	—	701
25	<b>Total net general expenditure after elimination of provincial -municipal transfers .....</b>	<b>259,352</b>	<b>234,344</b>	<b>493,696</b>

**Note:** Blank spaces indicate that an unknown portion of the amount shown under "other" may or does properly belong in those spaces.

**TABLE 7. Net General Expenditure of Provincial and Municipal Governments — Concluded**  
**After Elimination of Provincial-Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1963**

British Columbia			Yukon and Northwest Territories			Total			No.
Provincial	Municipal	Total	Territorial	Municipal	Total	Provincial	Municipal	Total	
thousands of dollars									
50,531	3,934	54,465	712	4	716	582,490	28,221	610,711	1
11,536	2,181	13,717	684	—	684	109,724	26,587	136,311	2
62,067	6,115	68,182	1,396	4	1,400	692,214	54,808	747,022	3
—	22,128	22,128	—	94	94	—	183,471	183,471	4
9,994	3,198	13,192	123	—	123	122,346	12,552	134,898	5
1,196	—	1,196	22	—	22	23,835	—	23,835	6
2,735	—	2,735	58	—	58	46,735	—	46,735	7
11,455	766	12,221	2	—	2	31,349	1,814	33,163	8
6,698	1,156	7,854	216	6	222	85,920	32,067	117,987	9
32,078	5,120	37,198	421	6	427	310,185	46,433	356,618	10
95,129	79,509	174,638	2,991	202	3,193	1,089,453	888,158	1,977,611	11
93,749	32,425	126,174	983	193	1,176	784,512	404,251	1,188,763	12
2,107	—	2,107	43	—	43	5,491	—	5,491	13
95,856	32,425	128,281	1,026	193	1,219	790,003	404,251	1,194,254	14
25,705	—	25,705	156	—	156	208,018	—	208,018	15
— 1,370	21,464	20,094	178	50	228	122,505	200,700	323,205	16
2,119	2,696	4,815	—	34	34	3,789	27,397	31,186	17
20,375	13,352	33,727	616	163	779	153,592	188,761	342,353	18
17,110	32,481	49,591	1,100	179	1,279	172,100	298,543	470,643	19
3,202	15,993	19,195	116	59	175	29,632	106,181	135,813	20
26,857	7,342	34,199	380	36	416	87,429	154,653	242,082	21
67,544	69,168	136,712	2,212	437	2,649	442,753	748,138	1,190,891	22
379,128	238,625	617,753	8,380	1,020	9,400	3,658,920	2,553,356	6,212,276	23
— 111	—	— 111	18	—	18	12,219	—	12,219	24
379,017	238,625	617,642	8,398	1,020	9,418	3,671,139	2,553,356	6,224,495	25

**TABLE 8. Distribution of Total Net General Revenue Excluding Inter-government Transfers — All Governments**

For Fiscal Year Ended Nearest to December 31, 1963

	Federal	Provincial	Municipal	Total
thousands of dollars				
Net general revenue, as per Table 1 .....	6,854,914 (56.7%)	3,259,974 (26.9%)	1,980,977 (16.4%)	12,095,865 (100.0%)
Adjustment to show inter-government transfers in revenue of recipient governments only:				
Inter-government transfers:				
By Government of Canada .....	- 1,158,550	1,119,124	39,426	—
By provincial governments .....	54	- 1,173,705 <sup>1</sup>	1,173,651	—
By municipal governments .....	—	17,132	- 17,132	—
Adjusted distribution of net general revenue <sup>2</sup> .....	5,696,418 (47.1%)	3,222,525 (26.6%)	3,176,922 (26.3%)	12,095,865 (100.0%)

<sup>1</sup> Includes 767,476 paid to school boards.

<sup>2</sup> See Introduction, page 5.

**TABLE 9. Direct and Indirect Debt — All Governments**

After Elimination of Inter-government Debt<sup>1</sup>

As at Fiscal Year End Nearest to December 31, 1963

No.		Federal	Provincial	Municipal	Total before elimination	Inter-government debt eliminated	Total after elimination
thousands of dollars							
<b>Direct debt</b>							
1	Debenture debt .....	16,510,097	4,651,116	5,526,639	26,687,852	112,634	26,575,218
2	Deduct sinking funds .....	—	685,853	228,478	914,331	—	914,331
3	Item 1 less item 2 .....	16,510,097	3,965,263	5,298,161	25,773,521	112,634	25,660,887
4	Treasury bills <sup>2</sup> .....	—	65,343 <sup>3</sup>	588	65,931	53,164	12,767
5	Item 3 plus item 4 .....	16,510,097	4,030,606	5,298,749	25,839,452	165,798	25,673,654
6	Short term treasury bills <sup>4</sup> .....	2,230,000	68,015	—	2,298,015	—	2,298,015
7	Savings deposits and certificates .....	24,605	—	—	24,605	—	24,605
8	Temporary loans and overdrafts ....	—	76,415	322,319	398,734	—	398,734
Accounts and other payables:							
9	Trust funds and other deposits .....	5,132,423	208,116	6,523	5,347,062	—	5,347,062
10	Other <sup>5</sup> .....	1,447,585	371,521	408,938	2,228,044	224,499	2,003,545
11	Other liabilities .....	405,893	103,477	152,425	661,795	12,335	649,460
12	<b>Total direct debt less sinking funds<sup>7</sup> .....</b>	<b>25,750,603</b>	<b>4,858,150</b>	<b>6,188,954</b>	<b>36,797,707</b>	<b>402,632</b>	<b>36,395,075</b>
<b>Indirect debt</b>							
13	Guaranteed bonds or debentures ....	1,377,611	5,516,312	11,340	6,905,263	566,232	6,339,031
14	Deduct sinking funds .....	—	213,968	369	214,337	4,190	210,147
15	Item 13 less item 14 .....	1,377,611	5,302,344	10,971	6,690,926	562,042	6,128,884
16	Guaranteed bank loans .....	219,039	65,460	21	284,520	6,012	278,508
17	Municipal improvement Assistance Act loans .....	—	1,116	—	1,116	1,116	—
18	Other guarantees .....	4,891,587	100,235	—	4,991,822	—	4,991,822
19	<b>Total indirect debt less sinking funds .....</b>	<b>6,488,237</b>	<b>5,469,155</b>	<b>10,992</b>	<b>11,968,384</b>	<b>569,170</b>	<b>11,399,214</b>
20	<b>Total direct and indirect debt less sinking funds .....</b>	<b>32,238,840</b>	<b>10,327,305</b>	<b>6,199,946</b>	<b>48,766,091</b>	<b>971,802</b>	<b>47,794,289</b>
21	Direct debt (item 12) per capita <sup>8</sup> \$	1,339	253	321	1,913	...	1,892

<sup>1</sup> See explanatory comment and Table 10 for details.

<sup>2</sup> Having a term of two or more years.

<sup>3</sup> Net of sinking funds 12,983.

<sup>4</sup> Consists of treasury bills, treasury notes and deposit certificates having a term of less than two years.

<sup>5</sup> Included in item 9.

<sup>6</sup> Includes bonds (or debentures) due and bond (or debenture) interest due.

<sup>7</sup> Does not include surplus, reserves, unexpended balances and deferred revenue.

<sup>8</sup> Population totals at June 1, 1964 as estimated by the Census Division, Dominion Bureau of Statistics.

**TABLE 10. Analysis of Inter-government Debt<sup>1</sup>**  
**As at Fiscal Year End Nearest to December 31, 1963**

	Due by federal to provincial	Due by provincial to		Due by municipal to		Total
		Federal	Municipal	Federal	Provincial	
thousands of dollars						
Direct debt						
Funded debt .....	—	52,360	—	9,202	104,236	165,798
Other liabilities .....	37,500	12,632	88,189	4,948	93,565	236,834
Total direct inter-government debt .....	37,500	64,992	88,189	14,150	197,801	402,632
Indirect debt						
Direct debt of municipal governments guaranteed by provincial governments:						
Bonds or debentures .....						570,198
Deduct sinking funds .....						8,156
Net bonds or debentures .....						562,042 <sup>2</sup>
Bank loans .....						6,012
Municipal Improvement Assistance Act loans <sup>3</sup> .....						1,116
Total indirect inter-government debt .....						569,170
Total direct and indirect inter-government debt .....						971,802

<sup>1</sup> See explanatory comment re Table 9, for interpretation of "Inter-government debt".

<sup>2</sup> Includes 257,499 debentures of the Alberta Municipal Financing Corporation issued to purchase debentures of municipalities.

<sup>3</sup> Treated as owing to the federal government.

**TABLE 11. Analysis of Gross Bonded Debt – All Governments by Place of Payment**  
**As at Fiscal Year End Nearest to December 31, 1963**

Payable in	Federal	Provincial	Municipal	Total
thousands of dollars				
Canada only .....	16,133,692	3,672,442	3,244,862	23,050,996
London (Eng.) only .....	—	—	3,157	3,157
London (Eng.) and Canada .....	—	—	1,213	1,213
New York and Chicago .....	376,405	884,910	821,593	2,082,908
New York and Canada .....	—	52,148	34,191	86,339
London (Eng.), New York and Canada .....	—	32,513	6,618	39,131
Switzerland .....	—	9,103	4,500	13,603
Unclassified .....	—	—	1,410,505 <sup>1</sup>	1,410,505
<b>Totals .....</b>	<b>16,510,097</b>	<b>4,651,116</b>	<b>5,526,639</b>	<b>26,687,852</b>
Per capita <sup>2</sup> .....	\$ 358	242	287	1,387

<sup>1</sup> Place of payment not indicated in Municipal reports, but probably mostly payable in Canada only.

<sup>2</sup> Population totals at June 1, 1964, as estimated by the Census Division, Dominion Bureau of Statistics.

**TABLE 12. Direct and Indirect Debt of Provincial and Municipal Governments**  
**After Elimination of Inter-Provincial-Municipal Debt**  
**As at Fiscal Year End Nearest to December 31, 1963**

No.		Provin- cial	Munici- pal	Total	Elimina- tion	Total after elimina- tion
<b>Newfoundland</b>						
thousands of dollars						
	<b>Direct debt</b>					
1	Debenture debt .....	154,364	20,436	174,800	—	174,800
2	Deduct sinking funds .....	21,514	143	21,657	—	21,657
3	Item 1 less item 2 .....	132,850	20,293	153,143	—	153,143
4	Treasury bills .....	—	—	—	—	—
5	Item 3 plus item 4 .....	132,850	20,293	153,143	—	153,143
6	Short term treasury bills .....	—	—	—	—	—
7	Temporary loans and overdrafts .....	14,187	5,672	19,859	—	19,859
	Accounts and other payables:					
8	Trust funds and other deposits .....	—	59	59	—	59
9	Other .....	21,874	7,110	28,984	943	28,041
10	Other liabilities .....	150	964	1,114	—	1,114
11	<b>Total direct debt less sinking funds .....</b>	<b>169,061</b>	<b>34,098</b>	<b>203,159</b>	<b>943</b>	<b>202,216</b>
	<b>Indirect debt</b>					
12	Guaranteed bonds or debentures .....	22,442	—	22,442	16,617	5,825
13	Deduct sinking funds .....	—	—	—	—	—
14	Item 12 less item 13 .....	22,442	—	22,442	16,617	5,825
15	Guaranteed bank loans .....	19,962	—	19,962	2,631	17,331
16	Municipal Improvement Assistance Act loans .....	—	—	—	—	—
17	Other guarantees .....	—	—	—	—	—
18	<b>Total indirect debt less sinking funds .....</b>	<b>42,404</b>	<b>—</b>	<b>42,404</b>	<b>19,248</b>	<b>23,156</b>
19	<b>Total direct and indirect debt less sinking funds .....</b>	<b>211,465</b>	<b>34,098</b>	<b>245,563</b>	<b>20,191</b>	<b>225,372</b>
20	Direct debt (item 11) per capita .....	344	70	414	...	412
<b>New Brunswick</b>						
thousands of dollars						
	<b>Direct debt</b>					
1	Debenture debt .....	262,980	90,564	353,544	—	353,544
2	Deduct sinking funds .....	73,638	7,410	81,048	—	81,048
3	Item 1 less item 2 .....	189,342	83,154	272,496	—	272,496
4	Treasury bills .....	12,125	—	12,125	—	12,125
5	Item 3 plus item 4 .....	201,467	83,154	284,621	—	284,621
6	Short term treasury bills .....	10,000	—	10,000	—	10,000
7	Temporary loans and overdrafts .....	19,433	11,111	30,544	—	30,544
	Accounts and other payables:					
8	Trust funds and other deposits .....	1,265	21	1,286	—	1,286
9	Other .....	12,232	5,941	18,173	17	18,156
10	Other liabilities .....	6,244	1,861	8,105	—	8,105
11	<b>Total direct debt less sinking funds .....</b>	<b>250,641</b>	<b>102,088</b>	<b>352,729</b>	<b>17</b>	<b>352,712</b>
	<b>Indirect debt</b>					
12	Guaranteed bonds or debentures .....	70,202	5,131	75,333	11,669	63,664
13	Deduct sinking funds .....	868	—	868	160	708
14	Item 12 less item 13 .....	69,334	5,131	74,465	11,509	62,956
15	Guaranteed bank loans .....	5,524	—	5,524	186	5,338
16	Municipal Improvement Assistance Act loans .....	69	—	69	69	—
17	Other guarantees .....	—	—	—	—	—
18	<b>Total indirect debt less sinking funds .....</b>	<b>74,927</b>	<b>5,131</b>	<b>80,058</b>	<b>11,764</b>	<b>68,294</b>
19	<b>Total direct and indirect debt less sinking funds .....</b>	<b>325,568</b>	<b>107,219</b>	<b>432,787</b>	<b>11,781</b>	<b>421,006</b>
20	Direct debt (item 11) per capita .....	406	166	572	...	572

**TABLE 12. Direct and Indirect Debt of Provincial and Municipal Governments**  
**After Elimination of Inter-Provincial-Municipal Debt**  
**As at Fiscal Year End Nearest to December 31, 1963**

Provin- cial	Munici- pal	Total	Elimina- tion	Total after elimina- tion	Provin- cial	Munici- pal	Total	Elimina- tion	Total after elimina- tion	No.
Prince Edward Island					Nova Scotia					
thousands of dollars										
31,604	12,159	43,763	—	43,763	344,171	113,718	457,889	6,745	451,144	1
4,523	1,869	6,392	—	6,392	75,300	3,548	78,848	—	78,848	2
27,081	10,290	37,371	—	37,371	268,871	110,170	379,041	6,745	372,296	3
—	—	—	—	—	—	—	—	—	—	4
27,081	10,290	37,371	—	37,371	268,871	110,170	379,041	6,745	372,296	5
6,500	—	6,500	—	6,500	—	—	—	—	—	6
9,368	787	10,155	—	10,155	14,916	13,504	28,420	—	28,420	7
4,545	—	4,545	—	4,545	258	95	353	—	353	8
2,565	413	2,978	35	2,943	18,579	8,586	27,165	2,848	24,317	9
—	58	58	—	58	3,677	4,241	7,918	—	7,918	10
50,059	11,548	61,607	35	61,572	306,301	136,596	442,897	9,593	433,304	11
7,074	—	7,074	6,964	110	3,334	1,308	4,642	634	4,008	12
—	—	—	—	—	636	369	1,005	—	1,005	13
7,074	—	7,074	6,964	110	2,698	939	3,637	634	3,003	14
3,354	—	3,354	1,317	2,037	3,133	—	3,133	—	3,133	15
—	—	—	—	—	166	—	166	166	—	16
—	—	—	—	—	—	—	—	—	—	17
10,428	—	10,428	8,281	2,147	5,997	939	6,936	800	6,136	18
60,487	11,548	72,035	8,316	63,719	312,298	137,535	449,833	10,393	439,440	19
468	108	576	...	575	402	179	581	...	569	20
Quebec					Ontario					
thousands of dollars										
974,957	1,857,413	2,832,370	—	2,832,370	1,937,320	1,973,520	3,910,840	—	3,910,840	1
126,361	13,103	139,464	—	139,464	161,941	108,801	270,742	—	270,742	2
848,596	1,844,310	2,692,906	—	2,692,906	1,775,379	1,864,719	3,640,098	—	3,640,098	3
—	—	—	—	—	—	—	—	—	—	4
848,596	1,844,310	2,692,906	—	2,692,906	1,775,379	1,864,719	3,640,098	—	3,640,098	5
—	—	—	—	—	—	—	—	—	—	6
—	153,922	153,922	—	153,922	—	90,154	90,154	—	90,154	7
313	—	313	—	313	187,439	—	187,439	—	187,439	8
183,083	122,440	305,523	99,068	206,455	80,163	189,895	270,058	63,248	206,810	9
20,379	63,899	84,278	—	84,278	47,472	47,366	94,838	—	94,838	10
1,052,371	2,184,571	3,236,942	99,068	3,137,874	2,090,453	2,192,134	4,282,587	63,248	4,219,339	11
1,600,113	—	1,600,113	4,339	1,595,774	1,720,166	2,439	1,722,605	—	1,722,605	12
61,738	—	61,738	—	61,738	32,846	—	32,846	—	32,846	13
1,538,375	—	1,538,375	4,339	1,534,036	1,687,320	2,439	1,689,759	—	1,689,759	14
1,943	—	1,943	—	1,943	20,435	—	20,435	—	20,435	15
667	—	667	667	—	—	—	—	—	—	16
—	—	—	—	—	—	—	—	—	—	17
1,540,985	—	1,540,985	5,006	1,535,979	1,707,755	2,439	1,710,194	—	1,710,194	18
2,593,356	2,184,571	4,777,927	104,074	4,673,853	3,798,208	2,194,573	5,992,781	63,248	5,929,533	19
189	393	582	...	564	317	333	650	...	641	20

**TABLE 12. Direct and Indirect Debt of Provincial and Municipal Governments — Concluded**  
**After Elimination of Inter-Provincial-Municipal Debt**  
**As at Fiscal Year End Nearest to December 31, 1963**

No.		Provin- cial	Munici- pal	Total	Elimina- tion	Total after elimina- tion
Manitoba						
thousands of dollars						
	<b>Direct debt</b>					
1	Debenture debt .....	301,610	214,280	515,890	944	514,946
2	Deduct sinking funds .....	58,429	23,169	81,598	—	81,598
3	Item 1 less item 2 .....	243,181	191,111	434,292	944	433,348
4	Treasury bills .....	23,322	—	23,322	200	23,122
5	Item 3 plus item 4 .....	266,503	191,111	457,614	1,144	456,470
6	Short term treasury bills .....	38,515	—	38,515	—	38,515
7	Temporary loans and overdrafts .....	9,949	16,552	26,501	—	26,501
	Accounts and other payables:					
8	Trust funds and other deposits .....	2,804	68	2,872	—	2,872
9	Other .....	3,280	15,530	18,810	1,043	17,767
10	Other liabilities .....	18,363	7,728	26,091	9,419	16,672
11	<b>Total direct debt less sinking funds .....</b>	<b>339,414</b>	<b>230,989</b>	<b>570,403</b>	<b>11,606</b>	<b>558,797</b>
	<b>Indirect debt</b>					
12	Guaranteed bonds or debentures .....	312,419	2,462	314,881	—	314,881
13	Deduct sinking funds .....	9,461	—	9,461	—	9,461
14	Item 12 less item 13 .....	302,958	2,462	305,420	—	305,420
15	Guaranteed bank loans .....	—	—	—	—	—
16	Municipal Improvement Assistance Act loans .....	—	—	—	—	—
17	Other guarantees .....	20,000	—	20,000	—	20,000
18	<b>Total indirect debt less sinking funds ....</b>	<b>322,958</b>	<b>2,462</b>	<b>325,420</b>	<b>—</b>	<b>325,420</b>
19	<b>Total direct and indirect debt less sinking funds .....</b>	<b>662,372</b>	<b>233,451</b>	<b>895,823</b>	<b>11,606</b>	<b>884,217</b>
20	Direct debt (item 11) per capita .....	354	241	595	...	583
British Columbia						
thousands of dollars						
	<b>Direct debt</b>					
1	Debenture debt .....	74,007	540,003	614,010	—	614,010
2	Deduct sinking funds .....	74,007	52,672	126,679	—	126,679
3	Item 1 less item 2 .....	—	487,331	487,331	—	487,331
4	Treasury bills .....	—	—	—	—	—
5	Item 3 plus item 4 .....	—	487,331	487,331	—	487,331
6	Short term treasury bills .....	—	—	—	—	—
7	Temporary loans and overdrafts .....	—	11,554	11,554	—	11,554
	Accounts and other payables:					
8	Trust funds and other deposits .....	11,335	1,453	12,788	—	12,788
9	Other .....	19,114	22,462	41,576	3,116	38,460
10	Other liabilities .....	—	10,083	10,083	—	10,083
11	<b>Total direct debt less sinking funds .....</b>	<b>30,449</b>	<b>532,883</b>	<b>563,332</b>	<b>3,116</b>	<b>560,216</b>
	<b>Indirect debt</b>					
12	Guaranteed bonds or debentures .....	1,403,459	—	1,403,459	268,446	1,135,013
13	Deduct sinking funds .....	101,661	—	101,661	3,966	97,695
14	Item 12 less item 13 .....	1,301,798	—	1,301,798	264,480	1,037,318
15	Guaranteed bank loans .....	2,785	—	2,785	1,652	1,133
16	Municipal Improvement Assistance Act loans .....	86	—	86	86	—
17	Other guarantees .....	74,786	—	74,786	—	74,786
18	<b>Total indirect debt less sinking funds ....</b>	<b>1,379,455</b>	<b>—</b>	<b>1,379,455</b>	<b>266,218</b>	<b>1,113,237</b>
19	<b>Total direct and indirect debt less sinking funds .....</b>	<b>1,409,904</b>	<b>532,883</b>	<b>1,942,787</b>	<b>269,334</b>	<b>1,673,453</b>
20	Direct debt (item 11) per capita .....	18	306	324	...	322

**TABLE 12. Direct and Indirect Debt of Provincial and Municipal Governments — Concluded**  
**After Elimination of Inter-Provincial-Municipal Debt**  
**As at Fiscal Year End Nearest to December 31, 1963**

Provin- cial	Munici- pal	Total	Elimina- tion	Total after elimina- tion	Provin- cial	Munici- pal	Total	Elimina- tion	Total after elimina- tion	No.
Saskatchewan					Alberta					
thousands of dollars										
559,120	193,556	752,676	—	752,676	10,983	509,887	520,870	94,645	426,225	1
90,140	14,035	104,175	—	104,175	—	3,728	3,728	—	3,728	2
468,980	179,521	648,501	—	648,501	10,983	506,159	517,142	94,645	422,497	3
23,153	—	23,153	—	23,153	6,743	588	7,331	604	6,727	4
492,133	179,521	671,654	—	671,654	17,726	506,747	524,473	95,249	429,224	5
13,000	—	13,000	—	13,000	—	—	—	—	—	6
8,562	8,286	16,848	—	16,848	—	10,752	10,752	—	10,752	7
4	179	183	—	183	21	4,648	4,669	—	4,669	8
5,509	12,986	18,495	1,416	17,079	15,095	23,367	38,462	566	37,896	9
7,080	9,737	16,817	—	16,817	112	6,433	6,545	—	6,545	10
526,288	210,709	736,997	1,416	735,581	32,954	551,947	584,901	95,815	489,086	11
16,934	—	16,934	—	16,934	360,169	—	360,169	261,529	98,640	12
—	—	—	—	—	6,758	—	6,758	4,030	2,728	13
16,934	—	16,934	—	16,934	353,411	—	353,411	257,499	95,912	14
6,212	—	6,212	97	6,115	2,112	21	2,133	129	2,004	15
84	—	84	84	—	44	—	44	44	—	16
2,817	—	2,817	—	2,817	2,632	—	2,632	—	2,632	17
26,047	—	26,047	181	25,866	358,199	21	358,220	257,672	100,548	18
552,335	210,709	763,044	1,597	761,447	391,153	551,968	943,121	353,487	589,634	19
558	224	782	...	780	23	385	408	...	342	20
Yukon and Northwest Territories					Total					
thousands of dollars										
—	1,103	1,103	1,098	5	4,651,116	5,526,639	10,177,755	103,432	10,074,323	1
—	—	—	—	—	685,853	228,478	914,331	—	914,331	2
—	1,103	1,103	1,098	5	3,965,263	5,298,161	9,263,424	103,432	9,159,992	3
—	—	—	—	—	65,343	588	65,931	804	65,127	4
—	1,103	1,103	1,098	5	4,030,606	5,298,749	9,329,355	104,236	9,225,119	5
—	—	—	—	—	68,015	—	68,015	—	68,015	6
—	25	25	—	25	76,415	322,319	398,734	—	398,734	7
132	—	132	—	132	208,116	6,523	214,639	—	214,639	8
10,027	208	10,235	35	10,200	371,521	408,938	780,459	172,335	608,124	9
—	55	55	—	55	103,477	152,425	255,902	9,419	246,483	10
10,159	1,391	11,550	1,133	10,417	4,858,150	6,188,954	11,047,104	285,990	10,761,114	11
—	—	—	—	—	5,516,312	11,340	5,527,652	570,198	4,957,454	12
—	—	—	—	—	213,968	369	214,337	8,156	206,181	13
—	—	—	—	—	5,302,344	10,971	5,313,315	562,042	4,751,273	14
—	—	—	—	—	65,460	21	65,481	6,012	59,469	15
—	—	—	—	—	1,116	—	1,116	1,116	—	16
—	—	—	—	—	100,235	—	100,235	—	100,235	17
—	—	—	—	—	5,469,155	10,992	5,480,147	569,170	4,910,977	18
10,159	1,391	11,550	1,133	10,417	10,327,305	6,199,946	16,527,251	855,160	15,672,091	19
248	34	282	...	254	253	321	574	...	559	20





# CONSOLIDATED GOVERNMENT FINANCE

(Formerly Consolidated Public Finance)

FEDERAL, PROVINCIAL AND MUNICIPAL GOVERNMENTS  
REVENUE, EXPENDITURE AND DEBT

1964

(Fiscal Year Ended Nearest to December 31, 1964)

*Published by Authority of*  
The Minister of Trade and Commerce



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Governments Division

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### SYMBOLS

The following standard symbols are used in Dominion Bureau of Statistics publications:

- .. figures not available.
- ... figures not appropriate or not applicable.
- nil or zero.
- amount too small to be expressed.
- p preliminary figures.
- r revised figures.

# CONSOLIDATED GOVERNMENT FINANCE

(Formerly Consolidated Public Finance)

## FEDERAL, PROVINCIAL AND MUNICIPAL GOVERNMENTS

### REVENUE, EXPENDITURE AND DEBT

## 1964

(Fiscal Years Ended Nearest to December 31st, 1964)

#### INTRODUCTION

This publication presents a consolidation of the revenue and expenditure and debt statistics of the federal, provincial, territorial and municipal governments in Canada for the fiscal year ended nearest December 31, 1964. In addition, as a basis for meaningful interprovincial comparisons, a similar consolidation is presented for provincial-municipal governments.

The bases of the revenue and expenditure statistics in this report are the net general revenue and net general expenditure statistics as compiled by DBS from the federal and provincial public accounts and municipal financial statements, and published in Catalogue Nos. 68-211 "Federal Government Finance, 1964"; 68-207 "Provincial Government Finance, 1964"; 68-204 "Municipal Government Finance, 1964".

The direct sources of the debt statistics of this report are the above-mentioned as well as DBS publication Catalogue No. 68-209 - Provincial Government Debt, 1964.

The main object of these consolidations is to reflect the relationship between government and the public in respect of revenues raised, services provided and debt outstanding. Adjustments have been made for inter-government transfer payments of unconditional grants, and, for intra- and inter-government liabilities. In this report, transfers of unconditional grants have been eliminated from the revenue of the receiving government and from the expenditure of the paying government; as a result of this treatment, revenues remain unadjusted at the level of government at which they are raised and expenditures are reported at the level of the ultimate-spending government. (Because of the differences in accounting methods and fiscal year-

ends, amounts shown as expenditures by one level of government are not necessarily identical to amounts shown by the receiving government).

No adjustments have been made in this publication for intergovernment transfers of conditional grants (grants-in-aid and shared-cost contributions). All necessary adjustments on account of such transfers were effected in arriving at the net general position from the gross in the above-described DBS publications covering the particular levels of government. Thus the table showing the conditional grant eliminations from the gross revenue and expenditure of the receiving government is included in this report for supplementary information purposes only.

The tables in this report on the direct and indirect debt of government are not strictly comparable to the debt tables in earlier publications of the consolidated public finance. The concept of debt is still under development and in this issue an attempt has been made to take into account all liabilities and to eliminate (in addition to inter-government debt) debt owing by government enterprises to their parent government in order to reflect more accurately the net debt of the government to the public. Because of differences in detail reported in the source documents, it should not be assumed that the presentation in this report is complete in all respects.

---

**Note:** The fiscal year-end of the federal, provincial and territorial governments in Canada is March 31. In the Province of Quebec the fiscal year-end of municipalities is April 30 and that of school boards is June 30. Municipalities and school boards in Yukon and the Northwest Territories, and in all provinces, except Quebec, have their fiscal year end on December 31.

#### EXPLANATORY COMMENT

##### Tables 1 and 2. Net General Revenue and Expenditure

The term "general" embraces current (ordinary) and capital budgetary transactions as well as certain non-budgetary transactions. Those in the latter category relate to the federal and provincial special funds e.g. the Old-age Security Fund, National Capital Commission, the Saskatchewan Crop Insurance Board, the Ontario Hospital Services Commis-

sion, etc. which are excluded from government budgetary provisions but which are, for these statistical series, included as an integral part of government. Remittances of profit by government enterprises are included in revenue, and, reimbursements by government of government enterprise losses are included in expenditure. Revenue and expenditure of government enterprises are excluded as are those of municipal hospitals, libraries and other special activities of local government.

The term "net" as used in the basic source documents for this report means that the gross amounts have been adjusted as follows: (a) revenue in the form of grants-in-aid and shared-cost contributions (conditional grants) are offset against corresponding functional items of expenditure (see Introduction); (b) revenue derived from sources related to functions of expenditure are offset against expenditure on such functions - e.g. revenue from an institution is offset against the expenditure on the function under which such institution is classified; (c) revenue in the form of interest, premium discounts and exchange transactions is offset against debt charges.

Detail of revenue and expenditure has been presented in slightly different form from that used in the individual DBS publications. For example, in the Federal Government Finance publication, separate classifications for foreign exchange fund profits, bullion and coinage and postal services have been combined with "Other revenue" and shown under the latter classification in Table 1 (item 24).

In Table 2, social welfare expenditure has been recast as follows:

- (a) Aid to disabled persons has been grouped with aid to blind persons (item 9), and provincial expenditures for mothers' allowances has been combined with aid to unemployed and unemployables (item 7);
- (b) Aid to aged has been regrouped to show:
  - (i) Old age assistance comprising federal government payments to the provinces under the Old Age Assistance Act, and, the provinces' payment of old age pensions to individuals (item 10);
  - (ii) Payments of old age pensions to individuals by the federal government out of the Old Age Security Fund (item 11).
  - (iii) Other aid to aged, such as homes for the aged, and administration costs with respect to old age assistance (item 12);
- (c) Labour, child welfare and expenditures on winter works projects and the administration of social welfare programs (other than aid to the aged) are included in other social welfare (item 14).

Item 27 "Other expenditure" includes:

**Federal**—trade and industrial development, national capital area planning and development, loss on foreign exchange transactions, citizenship and immigration, external affairs, postal services, Royal Canadian Mint, civil defence and other miscellaneous items;

**Provincial**—trade and industrial development, local government planning and development, civil defence, housing and other unspecified expenditures;

**Municipal**—provisions for reserves, contributions to capital and loan fund, joint and special expenditures, and sundry miscellaneous items.

#### **Tables 3 and 4. Percentage Distribution of Total Net General Revenue and Expenditure**

The percentage distribution shown in Tables 3 and 4 is based on the data in Tables 1 and 2 respectively. These indicate the percentage that the various categories of revenue and expenditure are of the total revenue and expenditure exclusive of transfers from one level of government to another.

#### **Tables 6 and 7. Consolidated Net General Revenue and Expenditure—Provincial-Municipal Governments**

Consolidated provincial-municipal net general revenue and expenditure are shown after the elimination of provincial unconditional grants to municipalities.

Federal unconditional grants are included in revenue in Table 6, and, Table 7 includes the expenditure of amounts, derived from unconditional grants. (Federal government conditional grants were offset against the appropriate function of expenditure of the receiving government in arriving at the net general revenue and expenditure published for the individual levels of government. A summary of conditional grant eliminations is given in Table 5 Part III for information only.)

#### **Table 8. Reconciliation of Consolidated Government—Net General Revenue and Expenditure**

These tables present a reconciliation between net general revenue and expenditure of federal, provincial and municipal governments (as published by the Dominion Bureau of Statistics for each level of government) and the total consolidated net general revenue and expenditure (after the elimination of intergovernment transfers) as shown in Tables 1 and 2. Detail on the items of elimination is summarized in Table 5, Parts I and II.

#### **Table 9. Direct and Indirect Debt—All Governments**

In arriving at consolidated debt, all intergovernment direct and indirect liabilities have been eliminated to reflect as accurately as possible the total liability of government to the public.

Securities such as bonds and debentures, issued by one government and held as investments by another government are not considered to be inter-government debt and consequently have not been eliminated.

Sinking funds or special retirement funds are shown as deductions from direct debt; otherwise the statistics reflect as accurately as possible the gross debt of government to the public.

Detail of inter-government direct and indirect debt eliminations is given, by classification, in Table 10.

#### **Table 12. Direct and Indirect Debt—Provincial and Municipal Governments**

This table shows the total consolidated direct and indirect debt of provincial and municipal governments after the elimination of liabilities owing between these two levels of government. Details of the eliminations are incorporated in Table 10.

## Net General Revenue and Expenditure — All Governments

(Source and Function Basis)

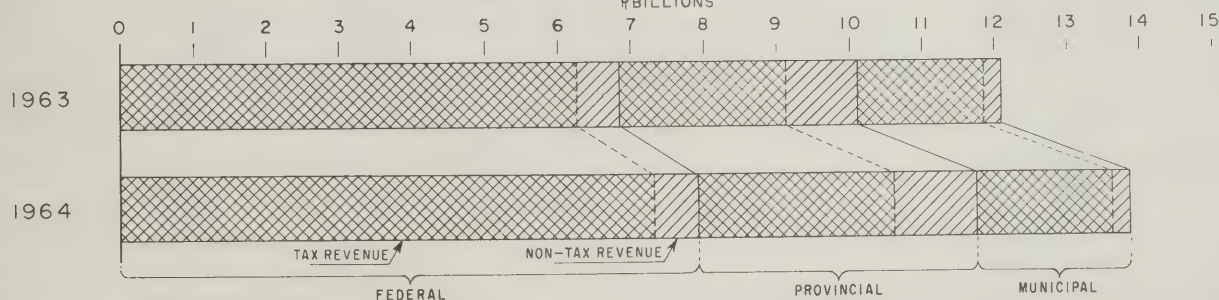
Percentage of Total, Percentage of Gross National Product and Percentage Change

	1963			1964				
	Millions of dollars	Per-centage of total	Per-centage of GNP	Millions of dollars	Change in millions of dollars 1963 to 1964	Per cent change 1963 to 1964	Per-centage of total	Per-centage of GNP
Revenue:								
Federal .....	6,855	56.7	15.8	7,940	+ 1.085	9.0	57.1	16.7
Provincial .....	3,260	26.9	7.5	3,833	+ .573	4.7	27.6	8.1
Municipal .....	1,981	16.4	4.6	2,123	+ .142	1.2	15.3	4.5
<b>Totals .....</b>	<b>12,096</b>	<b>100.0</b>	<b>27.9</b>	<b>13,896</b>	<b>+ 1.800</b>	<b>14.9</b>	<b>100.0</b>	<b>29.3</b>
Expenditure:								
Federal .....	7,261	53.9	16.7	7,524	+ .263	1.9	52.1	15.9
Provincial .....	3,671	27.2	8.5	4,172	+ .501	3.7	28.9	8.8
Municipal .....	2,553	18.9	5.9	2,739	+ .186	1.4	19.0	5.8
<b>Totals .....</b>	<b>13,485</b>	<b>100.0</b>	<b>31.1</b>	<b>14,435</b>	<b>+ .950</b>	<b>7.0</b>	<b>100.0</b>	<b>30.5</b>
GNP .....	43,424			47,403	+ 3.979	9.2		

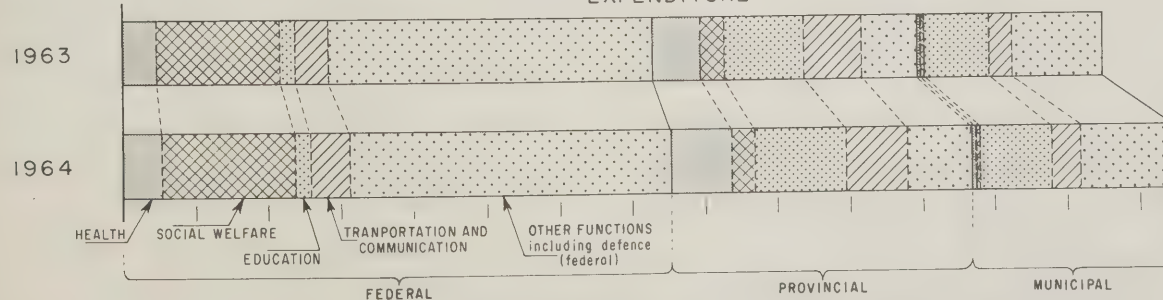
NET GENERAL REVENUE AND EXPENDITURE—ALL GOVERNMENTS  
(AFTER ELIMINATION OF INTER-GOVERNMENT TRANSFERS)  
1963 AND 1964

## REVENUE

\$ BILLIONS



## EXPENDITURE



**TABLE 1. Consolidated Net General Revenue**  
**After Elimination of Inter-government Transfers**  
**For the Fiscal Year Ended Nearest to December 31, 1964**

No.	Source	Federal	Provincial-municipal	Total
		thousands of dollars		
	Taxes:			
	Income:			
1	Corporations .....	1,669,065	455,076	2,124,141
2	Individuals .....	2,535,182	507,727	3,042,909
3	On certain payments and credits to non-residents .....	143,718	—	143,718
4	General sales .....	1,587,761	730,392	2,318,153
5	Motor fuel and fuel oil sales .....	—	616,077	616,077
6	Other sales .....	—	77,942	77,942
7	Excise duties and taxes .....	679,243	—	679,243
8	Customs import duties .....	622,102	—	622,102
9	Real and personal property .....	—	1,716,081	1,716,081
10	Business .....	—	54,635 <sup>1</sup>	54,635
11	Estate taxes and succession duties .....	88,626	92,229	180,855
12	Other .....	140	325,585 <sup>2</sup>	325,725
13	<b>Total taxes .....</b>	<b>7,325,837</b>	<b>4,575,744</b>	<b>11,901,581</b>
	Privileges, licences and permits:			
14	Liquor control and regulation .....	—	59,993	59,993
15	Motor vehicles .....	—	221,720	221,720
16	Natural resources .....	5,601	440,447	446,048
17	Other .....	22,382	72,959	95,341
18	<b>Total privileges, etc. ....</b>	<b>27,983</b>	<b>795,119</b>	<b>823,102</b>
19	Sales and services .....	109,967	100,836	210,803
20	Fines and penalties .....	1,984	49,936	51,920
	Contributions from government enterprises:			
	Own enterprises:			
21	Liquor boards and commissions .....	—	250,531	250,531
22	Other .....	139,445	54,997	194,442
23	Federal and provincial in lieu of taxes .....	—	5,764	5,764
24	Other revenue .....	312,968	112,376	425,344
25	Non-revenue and surplus receipts .....	21,900	10,962	32,862
26	<b>Total consolidated net general revenue after elimination of inter-government transfers .....</b>	<b>7,940,084</b>	<b>5,956,265<sup>3</sup></b>	<b>13,896,349</b>

<sup>1</sup> Incomplete: not separable from real property taxes in some provinces.

<sup>2</sup> Includes hospital insurance premiums, \$140,753,000.

<sup>3</sup> An amount of \$20,682,000, has been eliminated from the revenue of the Province of Quebec. This is the amount estimated by the Province as compensation due to withdrawal from joint programs.

**TABLE 2. Consolidated Net General Expenditure**  
**After Elimination of Inter-government Transfers**  
**For the Fiscal Year Ended Nearest to December 31, 1964**

No.	Function	Federal	Provincial-municipal	Total
thousands of dollars				
1	Defence services and mutual aid .....	1,562,405	—	1,562,405
2	Veterans' pensions and other benefits .....	356,246	—	356,246
	Health:			
3	Hospital care .....	470,826	743,948	1,214,774
4	Other .....	64,905	134,071	198,976
5	<b>Total health</b> .....	<b>535,731</b>	<b>878,019<sup>1</sup></b>	<b>1,413,750</b>
6	<b>Sanitation and waste removal</b> .....	<b>—</b>	<b>190,704</b>	<b>190,704</b>
	Social welfare:			
7	Aid to unemployed and unemployables .....	107,553	157,326	264,879
8	National employment and unemployment insurance services....	116,443	—	116,443
9	Aid to blind and disabled persons .....	28,990	29,452	58,442
10	Old age assistance <sup>2</sup> .....	46,975	53,268	100,243
11	Old age security fund <sup>3</sup> .....	885,294	—	885,294
12	Other aid to the aged <sup>4</sup> .....	—	30,346	30,346
13	Family allowances .....	550,764	—	550,764
14	Other .....	106,559	132,718	239,277
15	<b>Total social welfare</b> .....	<b>1,842,578<sup>5</sup></b>	<b>403,110</b>	<b>2,245,688</b>
16	Education .....	215,713	2,234,713	2,450,426
	Transportation and communications:			
17	Highways, roads and bridges .....	130,701	1,232,984	1,363,685
18	Other .....	399,977	8,393	408,370
19	<b>Total transportation and communications</b> .....	<b>530,678</b>	<b>1,241,377</b>	<b>1,772,055</b>
20	Natural resources and primary industries .....	380,623	242,920	623,543
21	Debt charges excluding debt retirement .....	791,455	355,331	1,146,786
22	Contributions to own government enterprises .....	181,713	31,028	212,741
	Other expenditure:			
23	General government .....	267,223	375,554	642,777
24	Protection of persons and property .....	137,670	509,879	647,549
25	International co-operation and assistance .....	107,758	—	107,758
26	Recreation and cultural services .....	44,734	149,438	194,172
27	Other .....	566,464	290,891	857,355
28	<b>Total other expenditure</b> .....	<b>1,123,849</b>	<b>1,325,762</b>	<b>2,449,611</b>
29	Non-expense and surplus payments .....	3,448	7,958	11,406
30	<b>Total consolidated net general expenditure after elimination of inter-government transfers</b> .....	<b>7,524,439</b>	<b>6,910,922</b>	<b>14,435,361</b>

<sup>1</sup> An amount of \$20,682,000 has been eliminated from the expenditure of the Province of Quebec. This is the amount estimated by the Province as compensation due to withdrawal from joint programs.

<sup>2</sup> **Federal**—payments to provinces of the federal share of assistance under the Old Age Assistance Act; **provinces**—payment of old age pensions to individuals.

<sup>3</sup> Payment of old age pensions to individuals under the Old Age Security Fund.

<sup>4</sup> **Provincial**—all aid other than pensions; **municipal**—largely contributions to homes for the aged and administration.

<sup>5</sup> Includes \$59,122,000 representing expenditure on winter works projects.

**TABLE 3. Percentage Distribution of Consolidated Net General Revenue as per Table 1**  
**After Elimination of Inter-government Transfers**  
**For the Fiscal Year Ended Nearest to December 31, 1964**

Source	Federal	Provincial-municipal	Total
thousands of dollars			
Taxes:			
Income:			
Corporations .....	21.0	7.6	15.3
Individuals .....	31.9	8.5	21.9
On certain payments and credits to non-residents .....	1.8	—	1.0
General sales .....	20.0	12.3	16.7
Motor fuel and fuel oil sales .....	—	10.4	4.4
Other sales .....	—	1.3	.6
Excise duties and taxes .....	8.6	—	4.9
Customs import duties .....	7.8	—	4.5
Real and personal property .....	—	28.8	12.3
Business .....	—	.9	.4
Estate taxes and succession of duties .....	1.1	1.6	1.3
Other .....	—	5.5	2.3
<b>Total taxes .....</b>	<b>92.2</b>	<b>76.9</b>	<b>85.6</b>
Total privileges, licences and permits .....	.4	13.3	5.9
Sales and services .....	1.4	1.7	1.5
Fines and penalties .....	—	.8	.4
Total contributions from government enterprises .....	1.8	5.2	3.2
Other revenue .....	3.9	1.9	3.1
Non-revenue and surplus receipts .....	.3	.2	.3
<b>Total consolidated net general revenue .....</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

**TABLE 4. Percentage Distribution of Consolidated Net General Expenditure as per Table 2**  
**After Elimination of Inter-government Transfers**  
**For the Fiscal Year Ended Nearest to December 31, 1964**

Function	Federal	Provincial-municipal	Total
Defence services and mutual aid .....	20.8	—	10.8
Veterans' pensions and other benefits .....	4.7	—	2.5
Health .....	7.1	12.7	9.8
Sanitation and waste removal .....	—	2.8	1.3
Social welfare .....	24.5	5.8	15.6
Education .....	2.9	32.3	17.0
Transportation and communications .....	7.1	18.0	12.3
Natural resources and primary industries .....	5.1	3.5	4.3
Debt charges excluding debt retirement .....	10.5	5.1	7.9
Contributions to own government enterprises .....	2.4	.5	1.5
Other expenditure .....	14.9	19.2	16.9
Non-expense and surplus payments .....	—	.1	.1
<b>Total consolidated net general expenditure .....</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

**TABLE 5. Analysis of Inter-government Transfers**  
For Fiscal Year Ended Nearest to December 31, 1964

**I. Eliminated from revenue of receiving governments as reported in Tables 1 and 6**

	Received by provincial from		Received by municipal from	
	Federal	Municipal	Federal	Provincial
thousands of dollars				
Fiscal and tax-sharing arrangements <sup>1</sup> .....	273,462	—	—	—
Share of income tax on power utilities .....	9,679	—	—	—
Statutory subsidies and unconditional grants .....	66,577	—	—	155,033
Special payments <sup>2</sup> .....	3,805	—	1,942	—
Grants in lieu of municipal taxes on federal and provincial property .....	—	—	32,508	..
<b>Totals</b> .....	<b>353,523</b>	<b>—</b>	<b>34,450</b>	<b>155,033</b>

**II. Eliminated from expenditure of paying governments as reported in Tables 2 and 7**

	Paid by federal to		Paid by provincial to municipal
	Provincial	Municipal	
	thousands of dollars		
Fiscal and tax-sharing arrangements <sup>3</sup> .....	273,654	—	—
Share of income tax on power utilities .....	9,679	—	—
Statutory subsidies and unconditional grants .....	66,579	—	160,720
Special payments .....	3,819	1,847	—
Grants in lieu of municipal taxes on federal and provincial property.....	—	36,447	4,085
Totals .....	353,731	38,294	164,805

**III. Eliminated from revenue and expenditure of receiving governments**

	Received by federal from provincial	Received by provincial from		Received by municipal from	
		Federal	Municipal	Federal	Provincial
	thousands of dollars				
Grants-in-aid and shared-cost contributions:					
Highways, roads and bridges .....	—	91,665	2,350	6,744	150,943
Hospital care <sup>3</sup> .....	—	439,413	9,997	—	2,729
Other health .....	—	28,032	999	—	1,251
Aid to aged persons.....	—	49,054	—	—	—
Aid to unemployed and unemployables .....	—	95,266	—	—	61,463
Education .....	—	119,075	1,995	—	33,067
Natural resources and primary industries.....	111	31,504	91	—	—
Other .....	—	71,125	3,142	100	22,907
Totals .....	111	925,134	18,574	6,844	272,360

<sup>1</sup> Excludes \$20,682,000 estimated compensation due to Province of Quebec in respect to withdrawal from joint programs (see footnote<sup>3</sup>, Table 1).

<sup>2</sup> Represents payments made on behalf of crown corporations in respect of provincial taxes and fees.

<sup>3</sup> Excludes \$3,819,000 shown under Special payments as in footnote<sup>2</sup> above.

**TABLE 6. Consolidated Net General Revenue of Provincial and Municipal Governments**  
**After Elimination of Provincial-Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1964**

No.	Source	Newfoundland		
		Provincial	Municipal	Total
		thousands of dollars		
	Taxes:			
	Income:			
1	Corporations .....	5,647	—	5,647
2	Individuals .....	4,123	—	4,123
3	General sales .....	18,482	1,138	19,620
4	Motor fuel and fuel oil sales .....	9,895	—	9,895
5	Other sales .....	1,225	—	1,225
6	Real and personal property .....	—	4,098	4,098
7	Business .....	—	1,417	1,417
8	Estate taxes and succession duties .....	—	—	—
9	Other .....	817	282	1,099
10	<b>Total taxes .....</b>	<b>40,189</b>	<b>6,935</b>	<b>47,124</b>
	Privileges, licences and permits:			
11	Liquor control and regulation .....	4,188	—	4,188
12	Motor vehicles .....	3,222	—	3,222
13	Natural resources .....	1,318	—	1,318
14	Other .....	1,069	211	1,280
15	<b>Total privileges, etc. (items 11 to 14 incl.) .....</b>	<b>9,797</b>	<b>211</b>	<b>10,008</b>
16	Sales and services .....	562	—	562
17	Fines and penalties .....	445	—	445
	Contributions from government enterprises:			
	Own enterprises:			
18	Liquor boards and commissions .....	3,408	—	3,408
19	Other .....	—	122	122
20	Federal and provincial in lieu of taxes .....	—	4	4
21	Other revenue .....	136	998	1,134
22	Non-revenue and surplus receipts .....	95	—	95
23	<b>Sub-totals (items 10 to 22 incl.) .....</b>	<b>54,632</b>	<b>8,270</b>	<b>62,902</b>
	Transfers from federal government:			
24	Fiscal and tax-sharing arrangements .....	37,991	—	37,991
25	Subsidies .....	1,656	—	1,656
26	In lieu of taxes .....	—	184	184
27	<b>Total consolidated net general revenue after elimination of provincial-municipal transfers .....</b>	<b>94,279</b>	<b>8,454</b>	<b>102,733</b>

**TABLE 6. Consolidated Net General Revenue of Provincial and Municipal Governments**  
**After Elimination of Provincial-Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1964**

Prince Edward Island			Nova Scotia			New Brunswick			No.
Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	
thousands of dollars									
- 258	—	- 258	5,827	—	5,827	5,018	—	5,018	1
908	—	908	9,976	—	9,976	6,230	—	6,230	2
3,016	—	3,016	19,612	—	19,612	12,384	—	12,384	3
3,343	—	3,343	22,108	—	22,108	18,287	—	18,287	4
976	—	976	863	—	863	2,481	—	2,481	5
—	3,229	3,229	95	44,653	44,748	395	35,653	36,048	6
—	464	464	—	1,817	1,817	—	—	—	7
—	—	—	1	—	1	—	—	—	8
110	220	330	1,201	2,480	3,681	940	3,597	4,537	9
8,095	3,913	12,008	59,683	48,950	108,633	45,735	39,250	84,985	10
46	—	46	307	—	307	297	—	297	11
927	—	927	6,985	—	6,985	6,000	—	6,000	12
17	—	17	1,511	—	1,511	4,271	—	4,271	13
148	67	215	804	477	1,281	1,116	351	1,467	14
1,138	67	1,205	9,607	477	10,084	11,684	351	12,035	15
436	—	436	2,555	—	2,555	2,363	—	2,363	16
87	—	87	454	—	454	370	—	370	17
1,684	—	1,684	13,662	—	13,662	11,422	—	11,422	18
—	95	95	32	460	492	—	644	644	19
—	2	2	—	496	496	—	118	118	20
24	94	118	3	2,875	2,878	128	1,973	2,101	21
13	—	13	12	—	12	97	—	97	22
11,477	4,171	15,648	86,008	53,258	139,266	71,799	42,336	114,135	23
9,185	—	9,185	41,203	—	41,203	35,935	—	35,935	24
657	—	657	2,132	—	2,132	1,745	—	1,745	25
—	115	115	—	2,718	2,718	—	3,138	3,138	26
21,319	4,286	25,605	129,343	55,976	185,319	109,479	45,474	154,953	27

**TABLE 6. Consolidated Net General Revenue of Provincial and Municipal Governments — Continued**  
**After Elimination of Provincial-Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1964**

No.	Source	Quebec		
		Provincial	Municipal	Total
		thousands of dollars		
	Taxes:			
	Income:			
1	Corporations .....	130,034	—	130,034
2	Individuals .....	170,191	—	170,191
3	General sales .....	288,796	1,996	290,792
4	Motor fuel and fuel oil sales .....	167,212	—	167,212
5	Other sales .....	53,025	—	53,025
6	Real and personal property .....	—	375,769	375,769
7	Business .....	—	32,277	32,277
8	Estate taxes and succession duties .....	35,426	—	35,426
9	Other .....	35,315	39,692	75,007
10	<b>Total taxes .....</b>	<b>879,999</b>	<b>449,734</b>	<b>1,329,733</b>
	Privileges, licences and permits:			
11	Liquor control and regulation .....	20,573	—	20,573
12	Motor vehicles .....	53,636	—	53,636
13	Natural resources .....	39,894	—	39,894
14	Other .....	14,922	8,558	23,480
15	<b>Total privileges, etc. (items 11 to 14 incl.) .....</b>	<b>129,025</b>	<b>8,558</b>	<b>137,583</b>
16	Sales and services .....	13,588	—	13,588
17	Fines and penalties .....	2,707	—	2,707
	Contributions from government enterprises:			
	Own enterprises:			
18	Liquor boards and commissions .....	39,621	—	39,621
19	Other .....	19,323	—	19,323
20	Federal and provincial in lieu of taxes .....	—	—	—
21	Other revenue .....	3,706	48,116	51,822
22	Non-revenue and surplus receipts .....	8,065	—	8,065
23	<b>Sub-totals (items 10 to 22 incl.) .....</b>	<b>1,096,034</b>	<b>506,408</b>	<b>1,602,442</b>
	Transfers from federal government:			
24	Fiscal and tax-sharing arrangements .....	119,163 <sup>1</sup>	—	119,163
25	Subsidies .....	3,962	—	3,962
26	In lieu of taxes .....	—	3,282	3,282
27	<b>Total consolidated net general revenue after elimination of provincial-municipal transfers .....</b>	<b>1,219,159</b>	<b>509,690</b>	<b>1,728,849</b>

See footnote at end of table.

**TABLE 6. Consolidated Net General Revenue of Provincial and Municipal Governments — Continued**  
**After Elimination of Provincial-Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1964**

Ontario			Manitoba			Saskatchewan			No.
Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	
thousands of dollars									
217,677	—	217,677	15,508	—	15,508	12,107	—	12,107	1
195,842	—	195,842	24,287	—	24,287	20,594	—	20,594	2
199,205	—	199,205	5,395	526	5,921	49,872	1,023	50,895	3
235,038	—	235,038	32,141	—	32,141	32,095	—	32,095	4
15,218	—	15,218	1,026	—	1,026	135	—	135	5
1,440	781,167	782,607	—	79,331	79,331	8	93,162	93,170	6
—	—	—	—	6,653	6,653	—	—	—	7
48,682	—	48,682	3	—	3	2	—	2	8
139,406	24,348	163,754	15,413	8,379	23,792	15,058	6,050	21,108	9
<b>1,052,508</b>	<b>805,515</b>	<b>1,858,023</b>	<b>93,773</b>	<b>94,889</b>	<b>188,662</b>	<b>129,871</b>	<b>100,235</b>	<b>230,106</b>	10
29,351	—	29,351	3,163	—	3,163	113	—	113	11
90,352	—	90,352	10,172	—	10,172	9,605	—	9,605	12
42,845	—	42,845	5,963	—	5,963	36,677	—	36,677	13
10,423	9,102	19,525	2,125	1,842	3,967	1,664	2,740	4,404	14
<b>172,971</b>	<b>9,102</b>	<b>182,073</b>	<b>21,423</b>	<b>1,842</b>	<b>23,265</b>	<b>48,059</b>	<b>2,740</b>	<b>50,799</b>	15
21,089	—	21,089	2,984	—	2,984	6,626	—	6,626	16
3,173	—	3,173	691	—	691	1,100	—	1,100	17
84,920	—	84,920	15,412	—	15,412	16,765	—	16,765	18
—	1,693	1,693	—	2,109	2,109	5,158	6,715	11,873	19
—	3,726	3,726	—	286	286	—	427	427	20
641	68,007	68,648	147	7,172	7,319	355	9,536	9,891	21
972	—	972	397	—	397	684	—	684	22
<b>1,336,274</b>	<b>888,043</b>	<b>2,224,317</b>	<b>134,827</b>	<b>106,298</b>	<b>241,125</b>	<b>208,618</b>	<b>119,653</b>	<b>328,271</b>	23
17,337	—	17,337	25,533	—	25,533	25,666	—	25,666	24
4,624	—	4,624	2,117	—	2,117	2,124	—	2,124	25
—	15,520	15,520	—	2,203	2,203	—	2,178	2,178	26
<b>1,358,235</b>	<b>903,563</b>	<b>2,261,798</b>	<b>162,477</b>	<b>108,501</b>	<b>270,978</b>	<b>236,408</b>	<b>121,831</b>	<b>358,239</b>	27

**TABLE 6. Consolidated Net General Revenue of Provincial and Municipal Governments — Concluded**  
**After Elimination of Provincial-Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1964**

No.	Source	Alberta		
		Provincial	Municipal	Total
		thousands of dollars		
	Taxes:			
	Income:			
1	Corporations .....	23,488	—	23,488
2	Individuals .....	27,753	—	27,753
3	General sales .....	—	—	—
4	Motor fuel and fuel oil sales .....	40,996	—	40,996
5	Other sales .....	1,011	—	1,011
6	Real and personal property .....	—	126,740	126,740
7	Business .....	—	8,121	8,121
8	Estate taxes and succession duties .....	3	—	3
9	Other .....	2,726	12,915	15,641
10	<b>Total taxes .....</b>	<b>95,977</b>	<b>147,776</b>	<b>243,753</b>
	Privileges, licences and permits:			
11	Liquor control and regulations .....	1,242	—	1,242
12	Motor vehicles .....	15,833	—	15,833
13	Natural resources .....	213,014	—	213,014
14	Other .....	2,780	3,193	5,973
15	<b>Total privileges, licences and permits .....</b>	<b>232,869</b>	<b>3,193</b>	<b>236,062</b>
16	Sales and services .....	8,411	—	8,411
17	Fines and penalties .....	2,076	—	2,076
	Contributions from government enterprises:			
	Own enterprises:			
18	Liquor boards and commissions .....	26,640	—	26,640
19	Other .....	1,091	14,499	15,590
20	Federal and provincial in lieu of taxes .....	—	—	—
21	Other revenue .....	338	20,703	21,041
22	Non-revenue and surplus receipts .....	312	—	312
23	<b>Sub-totals (items 10 to 22 incl.) .....</b>	<b>367,714</b>	<b>186,171</b>	<b>553,885</b>
	Transfers from federal government:			
24	Fiscal and tax-sharing arrangements .....	12,510	—	12,510
25	Subsidies .....	2,887	—	2,887
26	In lieu of taxes .....	—	2,628	2,628
27	<b>Total consolidated net general revenue after elimination of provincial-municipal transfers .....</b>	<b>383,111</b>	<b>188,799</b>	<b>571,910</b>

<sup>1</sup> An amount of \$20,682,000, has been eliminated from the revenue of the Province of Quebec. This is the amount estimated by the Province as compensation due to withdrawal from joint programs.

**TABLE 6. Consolidated Net General Revenue of Provincial and Municipal Governments — Concluded**  
**After Elimination of Provincial-Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1964**

British Columbia			Yukon			Northwest Territories			Total			No.
Pro- vincial	Munici- pal	Total	Terri- torial	Munici- pal	Total	Terri- torial	Munici- pal	Total	Pro- vincial	Munici- pal	Total	
thousands of dollars												
40,028	—	40,028	—	—	—	—	—	—	455,076	—	455,076	1
47,823	—	47,823	—	—	—	—	—	—	507,727	—	507,727	2
128,947	—	128,947	—	—	—	—	—	—	725,709	4,683	730,392	3
53,711	—	53,711	543	—	543	708	—	708	616,077	—	616,077	4
1,885	—	1,885	97	—	97	—	—	—	77,942	—	77,942	5
7,969	161,398	169,367	333	190	523	14	437	451	10,254	1,705,827	1,716,081	6
—	3,880	3,880	—	—	—	—	6	6	—	54,635	54,635	7
8,112	—	8,112	—	—	—	—	—	—	92,229	—	92,229	8
3,814	12,724	16,538	—	42	42	—	56	56	214,800	110,785	325,585	9
<b>292,289</b>	<b>178,002</b>	<b>470,291</b>	<b>973</b>	<b>232</b>	<b>1,205</b>	<b>722</b>	<b>499</b>	<b>1,221</b>	<b>2,699,814</b>	<b>1,875,930</b>	<b>4,575,744</b>	10
626	—	626	15	—	15	72	—	72	59,993	—	59,993	11
24,640	—	24,640	229	—	229	119	—	119	221,720	—	221,720	12
94,856	—	94,856	36	—	36	45	—	45	440,447	—	440,447	13
3,599	7,549	11,148	117	45	162	44	13	57	38,811	34,148	72,959	14
<b>123,721</b>	<b>7,549</b>	<b>131,270</b>	<b>397</b>	<b>45</b>	<b>442</b>	<b>280</b>	<b>13</b>	<b>293</b>	<b>760,971</b>	<b>34,148</b>	<b>795,119</b>	15
8,853	—	8,853	40	—	40	47	—	47	67,554	—	67,554	16
1,117	—	1,117	32	—	32	30	—	30	12,282	—	12,282	17
35,129	—	35,129	880	—	880	988	—	988	250,531	—	250,531	18
—	3,051	3,051	—	—	—	—	5	5	25,604	29,393	54,997	19
—	705	705	—	—	—	—	—	—	—	5,764	5,764	20
124	18,147	18,271	4	12	16	1	72	73	5,607	177,705	183,312	21
229	—	229	76	—	76	10	—	10	10,962	—	10,962	22
<b>461,462</b>	<b>207,454</b>	<b>668,916</b>	<b>2,402</b>	<b>289</b>	<b>2,691</b>	<b>2,078</b>	<b>589</b>	<b>2,667</b>	<b>3,833,325</b>	<b>2,122,940</b>	<b>5,956,265</b>	23
641	—	641	2,302	—	2,302	2,480	—	2,480	329,946 <sup>1</sup>	—	329,946	24
1,673	—	1,673	—	—	—	—	—	—	23,577	—	23,577	25
—	2,280	2,280	—	48	48	—	156	156	—	34,450	34,450	26
<b>463,776</b>	<b>209,734</b>	<b>673,510</b>	<b>4,704</b>	<b>337</b>	<b>5,041</b>	<b>4,558</b>	<b>745</b>	<b>5,303</b>	<b>4,186,848</b>	<b>2,157,390</b>	<b>6,344,238</b>	27

**TABLE 7. Consolidated Net General Expenditure of Provincial and Municipal Governments**  
**After Elimination of Provincial-Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1964**

No.	Function	Newfoundland		
		Provincial	Municipal	Total
		thousands of dollars		
	Health:			
1	Hospital care .....	25,902	—	25,902
2	Other .....	3,292	5	3,297
3	<b>Total health .....</b>	<b>29,194</b>	<b>5</b>	<b>29,199</b>
4	Sanitation and waste removal .....	—	1,373	1,373
	Social welfare:			
5	Aid to unemployed, unemployables and mothers' allowances .....	7,866	—	7,866
6	Aid to blind and disabled persons .....	893	—	893
7	Old age assistance .....	2,148	—	2,148
8	Other aid to the aged .....	170	—	170
9	Other .....	2,055	2	2,057
10	<b>Total social welfare .....</b>	<b>13,132</b>	<b>2</b>	<b>13,134</b>
11	Education .....	27,834	477	28,311
	Transportation and communications:			
12	Highways, roads and bridges .....	28,114	3,851	31,965
13	Other .....	102	—	102
14	<b>Total transportation and communications .....</b>	<b>28,216</b>	<b>3,851</b>	<b>32,067</b>
15	Natural resources and primary industries .....	4,344	—	4,344
16	Debt charges excluding debt retirement .....	8,604	634	9,238
17	Contributions to own government enterprises .....	812	360	1,172
	Other expenditure:			
18	General government .....	5,932	1,223	7,155
19	Protection of persons and property .....	4,194	762	4,956
20	Recreation and cultural services .....	343	505	848
21	Other .....	924	2,069	2,993
22	<b>Total other expenditure .....</b>	<b>11,393</b>	<b>4,559</b>	<b>15,952</b>
23	<b>Sub-totals (items 3 to 22 incl.) .....</b>	<b>123,529</b>	<b>11,261</b>	<b>134,790</b>
24	Non-expense and surplus payments .....	429	—	429
25	<b>Total consolidated general expenditure after elimination of provincial-municipal transfers .....</b>	<b>123,958</b>	<b>11,261</b>	<b>135,219</b>

**TABLE 7. Consolidated Net General Expenditure of Provincial and Municipal Governments**  
**After Elimination of Provincial-Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1964**

Prince Edward Island			Nova Scotia			New Brunswick			No.
Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	
thousands of dollars									
2,419	1	2,420	22,418	1,834	24,252	20,360	325	20,685	1
632	—	632	3,168	449	3,617	2,687	1,010	3,697	2
3,051	1	3,052	25,586	2,283	27,869	23,047	1,335	24,382	3
—	150	150	—	2,262	2,262	—	1,595	1,595	4
668	15	683	3,934	438	4,372	2,677	779	3,456	5
— 93	—	— 93	1,630	—	1,630	1,168	—	1,168	6
499	—	499	2,307	—	2,307	2,324	—	2,324	7
521	11	532	257	803	1,060	205	125	330	8
313	19	332	1,273	730	2,003	1,776	620	2,396	9
1,908	45	1,953	9,401	1,971	11,372	8,150	1,524	9,674	10
5,101	5,127	10,228	34,617	26,270	60,887	21,216	28,233	49,449	11
7,013	675	7,688	29,725	5,225	34,950	28,624	5,301	33,925	12
277	—	277	497	—	497	600	—	600	13
7,290	675	7,965	30,222	5,225	35,447	29,224	5,301	34,525	14
1,032	—	1,032	5,014	—	5,014	6,216	—	6,216	15
2,355	792	3,147	12,767	5,670	18,437	11,229	4,068	15,297	16
—	14	14	—	62	62	105	509	614	17
1,521	286	1,807	5,652	3,995	9,647	5,525	3,877	9,402	18
553	519	1,072	4,009	8,090	12,099	3,160	5,994	9,154	19
258	180	438	1,811	1,217	3,028	554	1,433	1,987	20
693	109	802	1,976	3,637	5,613	1,272	3,366	4,638	21
3,025	1,094	4,119	13,448	16,939	30,387	10,511	14,670	25,181	22
23,762	7,898	31,660	131,055	60,682	191,737	109,698	57,235	166,933	23
134	—	134	53	—	53	127	—	127	24
23,896	7,898	31,794	131,108	60,682	191,790	109,825	57,235	167,060	25

**TABLE 7. Consolidated Net General Expenditure of Provincial and Municipal Governments — Continued**  
**After Elimination of Provincial-Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1964**

No.	Function	Quebec		
		Provincial	Municipal	Total
		thousands of dollars		
	Health:			
1	Hospital care .....	211,561	—	211,561
2	Other .....	19,014	6,632	25,646
3	<b>Total health .....</b>	<b>230,575<sup>1</sup></b>	<b>6,632</b>	<b>237,207</b>
4	Sanitation and waste removal .....	—	16,997	16,997
	Social welfare:			
5	Aid to unemployed, unemployables and mothers' allowances....	64,135	—	64,135
6	Aid to blind and disabled persons .....	12,881	—	12,881
7	Old age assistance .....	22,575	—	22,575
8	Other aid to the aged .....	3,959	—	3,959
9	Other .....	52,226	6,987	59,213
10	<b>Total social welfare .....</b>	<b>155,776</b>	<b>6,987</b>	<b>162,763</b>
11	Education .....	401,542	238,283 <sup>2</sup>	639,825
	Transportation and communications:			
12	Highways, roads and bridges .....	244,171	36,043	280,214
13	Other .....	1,473	—	1,473
14	<b>Total transportation and communications .....</b>	<b>245,644</b>	<b>36,043</b>	<b>281,687</b>
15	Natural resources and primary industries .....	83,270	—	83,270
16	Debt charges excluding debt retirement .....	50,747	70,832 <sup>3</sup>	121,579
17	Contributions to own government enterprises .....	—	—	—
	Other expenditure:			
18	General government .....	57,114	60,514	117,628
19	Protection of persons and property .....	55,922	80,296	136,218
20	Recreation and cultural services .....	5,000	21,653	26,653
21	Other .....	41,346	113,427	154,773
22	<b>Total other expenditure .....</b>	<b>159,382</b>	<b>275,890</b>	<b>435,272</b>
23	<b>Sub-totals (items 10 to 22 incl.) .....</b>	<b>1,326,936</b>	<b>651,664</b>	<b>1,978,600</b>
24	Non-expense and surplus payments .....	5,965	—	5,965
25	<b>Total consolidated net general expenditure after the elimination provincial-municipal transfers .....</b>	<b>1,332,901</b>	<b>651,664</b>	<b>1,984,565</b>

See footnotes at end of table.

**TABLE 7. Consolidated Net General Expenditure of Provincial and Municipal Governments — Continued**  
**After Elimination of Provincial-Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1964**

Ontario			Manitoba			Saskatchewan			No.
Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	
thousands of dollars									
256,655	12,033	268,688	33,742	733	34,475	40,160	3,643	43,803	1
21,010	11,907	32,917	5,978	1,879	7,857	30,293	984	31,277	2
277,665	23,940	301,605	39,720	2,612	42,332	70,453	4,627	75,080	3
—	114,397	114,397	—	6,910	6,910	—	5,295	5,295	4
30,371	6,410	36,781	3,383	1,349	4,732	5,696	526	6,222	5
7,868	—	7,868	852	—	852	1,117	—	1,117	6
10,473	—	10,473	2,335	—	2,335	4,692	—	4,692	7
5,683	—	5,683	2,185	—	2,185	2,503	155	2,658	8
15,410	23,715	39,125	5,323	731	6,054	4,737	487	5,224	9
69,805	30,125	99,930	14,078	2,080	16,158	18,745	1,168	19,913	10
430,140	409,501	839,641	42,196	45,105	87,301	59,489	61,341	120,830	11
300,444	199,320	499,764	34,776	25,234	60,010	34,646	30,592	65,238	12
858	—	858	215	—	215	1,212	—	1,212	13
301,302	199,320	500,622	34,991	25,234	60,225	35,858	30,592	66,450	14
49,815	—	49,815	25,857	—	25,857	16,572	—	16,572	15
64,023	81,035	145,058	5,732	8,515	14,247	— 2,712	7,809	5,097	16
520	13,117	13,637	—	3,380	3,380	—	4,953	4,953	17
53,545	77,788	131,333	6,714	11,386	18,100	9,510	9,044	18,554	18
64,581	140,221	204,802	7,449	14,212	21,661	10,069	10,844	20,913	19
13,546	48,400	61,946	1,944	5,688	7,632	3,744	6,479	10,223	20
21,030	34,525	55,555	3,130	4,096	7,226	4,388	4,714	9,102	21
152,702	300,934	453,636	19,237	35,382	54,619	27,711	31,081	58,792	22
1,345,972	1,172,369	2,518,341	181,811	129,218	311,029	226,116	146,866	372,982	23
624	—	624	73	—	73	212	—	212	24
1,346,596	1,172,369	2,518,965	181,884	129,218	311,102	226,328	146,866	373,194	25

**TABLE 7. Consolidated Net General Expenditure of Provincial and Municipal Government — Concluded**  
**After Elimination of Provincial-Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1964**

No.	Function	Alberta		
		Provincial	Municipal	Total
		thousands of dollars		
	Health:			
1	Hospital care .....	44,248	10,632	54,880
2	Other .....	7,845	2,514	10,359
3	<b>Total health .....</b>	<b>52,093</b>	<b>13,146</b>	<b>65,239</b>
4	Sanitation and waste removal.....	—	15,098	15,098
	Social welfare:			
5	Aid to unemployed, unemployables and mothers' allowances ..	16,501	—	16,501
6	Aid to blind and disabled persons.....	1,791	—	1,791
7	Old age assistance .....	2,912	—	2,912
8	Other aid to the aged .....	1,678	—	1,678
9	Other .....	6,651	813	7,464
10	<b>Total social welfare.....</b>	<b>29,533</b>	<b>813</b>	<b>30,346</b>
11	Education.....	109,017	80,144	189,161
	Transportation and communications:			
12	Highways, roads and bridges .....	60,600	42,941	103,541
13	Other .....	243	—	243
14	<b>Total transportation and communications.....</b>	<b>60,843</b>	<b>42,941</b>	<b>103,784</b>
15	Natural resources and primary industries.....	24,103	—	24,103
16	Debt charges excluding debt retirement .....	— 17,067	19,028	1,961
17	Contributions to own government enterprises .....	—	3,548	3,548
	Other expenditure:			
18	General government .....	7,550	13,503	21,053
19	Protection of persons and property .....	18,512	25,605	44,117
20	Recreation and cultural services.....	3,257	14,199	17,456
21	Other .....	4,140	5,452	9,592
22	<b>Total other expenditure .....</b>	<b>33,459</b>	<b>58,759</b>	<b>92,218</b>
23	<b>Sub-totals (items 3 to 22 incl.) .....</b>	<b>291,981</b>	<b>233,477</b>	<b>525,458</b>
24	Non-expense and surplus payments.....	522	—	522
25	<b>Total consolidated net general-expenditure after elimina- tion of provincial-municipal transfers.....</b>	<b>292,503</b>	<b>233,477</b>	<b>525,980</b>

<sup>1</sup> An amount of \$20,682,000, has been eliminated from the expenditure of the Province of Quebec. This is the amount estimated by the Province as compensation due to withdrawal from joint programs.

**TABLE 7. Consolidated Net General Expenditure of Provincial and Municipal Governments — Concluded**  
**After Elimination of Provincial-Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1964**

British Columbia			Yukon			Northwest Territories			Total			No.
Pro- vincial	Munici- pal	Total	Terri- torial	Munici- pal	Total	Terri- torial	Munici- pal	Total	Pro- vincial	Munici- pal	Total	
thousands of dollars												
54,903	1,556	56,459	382	—	382	426	15	441	713,176	30,772	743,948	1
12,148	1,780	13,928	199	—	199	639	6	645	106,905	27,166	134,071	2
<b>67,051</b>	<b>3,336</b>	<b>70,387</b>	<b>581</b>	<b>—</b>	<b>581</b>	<b>1,065</b>	<b>21</b>	<b>1,086</b>	<b>820,081<sup>1</sup></b>	<b>57,938</b>	<b>878,019</b>	3
—	26,533	26,533	—	62	62	—	32	32	—	190,704	190,704	4
8,897	3,535	12,432	36	—	36	110	—	110	144,274	13,052	157,326	5
1,315	—	1,315	1	—	1	29	—	29	29,452	—	29,452	6
2,930	—	2,930	—	—	—	73	—	73	53,268	—	53,268	7
11,109	982	12,091	—	—	—	—	—	—	28,270	2,076	30,346	8
7,644	996	8,640	155	—	155	52	3	55	97,615	35,103	132,718	9
<b>31,895</b>	<b>5,513</b>	<b>37,408</b>	<b>192</b>	<b>—</b>	<b>192</b>	<b>264</b>	<b>3</b>	<b>267</b>	<b>352,879</b>	<b>50,231</b>	<b>403,110</b>	10
108,946	96,497	205,443	1,557	—	1,557	1,805	275	2,080	1,243,460	991,253 <sup>2</sup>	2,234,713	11
77,420	37,131	114,551	645	165	810	212	116	328	846,390	386,594	1,232,984	12
2,879	—	2,879	37	—	37	—	—	—	8,393	—	8,393	13
<b>80,299</b>	<b>37,131</b>	<b>117,430</b>	<b>682</b>	<b>165</b>	<b>847</b>	<b>212</b>	<b>116</b>	<b>328</b>	<b>854,783</b>	<b>386,594</b>	<b>1,241,377</b>	14
26,462	—	26,462	130	—	130	105	—	105	242,920	—	242,920	15
— 957	22,026	21,069	194	1	195	—	6	6	134,915	220,416 <sup>3</sup>	355,331	16
1,118	2,467	3,585	—	—	—	—	63	63	2,555	28,473	31,028	17
24,202	15,743	39,945	599	79	678	125	127	252	177,989	197,565	375,554	18
18,828	34,601	53,429	565	104	669	756	33	789	188,598	321,281	509,879	19
3,494	15,519	19,013	89	17	106	68	40	108	34,108	115,330	149,438	20
32,177	8,020	40,197	146	13	159	159	82	241	111,381	179,510	290,891	21
<b>78,701</b>	<b>73,883</b>	<b>152,584</b>	<b>1,399</b>	<b>213</b>	<b>1,612</b>	<b>1,108</b>	<b>282</b>	<b>1,390</b>	<b>512,076</b>	<b>813,686</b>	<b>1,325,762</b>	22
<b>393,515</b>	<b>267,386</b>	<b>660,901</b>	<b>4,735</b>	<b>441</b>	<b>5,176</b>	<b>4,559</b>	<b>798</b>	<b>5,357</b>	<b>4,163,669</b>	<b>2,739,295</b>	<b>6,902,964</b>	23
— 181	—	— 181	—	—	—	—	—	—	7,958	—	7,958	24
<b>393,334</b>	<b>267,386</b>	<b>660,720</b>	<b>4,735</b>	<b>441</b>	<b>5,176</b>	<b>4,559</b>	<b>798</b>	<b>5,357</b>	<b>4,171,627</b>	<b>2,739,295</b>	<b>6,910,922</b>	25

<sup>1</sup> Expenditures for education purposes have been estimated.

<sup>3</sup> Debenture debt charges for school purposes have been estimated.

**TABLE 8. Reconciliation of Net General AND Consolidated Net General Revenue  
and Expenditure – All Governments  
For Fiscal Year Ended Nearest to December 31, 1964**

	Federal	Provincial	Municipal	Total
thousands of dollars				
Net general revenue .....	7,940,084	4,186,848 <sup>1</sup>	2,312,423	14,439,355
Inter-government transfers eliminated from revenue of receiving governments (see Table 5, I for detail) .....	—	— 353,523	— 189,483	— 543,006
<b>Total consolidated net general revenue .....</b>	<b>7,940,084</b>	<b>3,833,325</b>	<b>2,122,940</b>	<b>13,896,349</b>
Net general expenditure .....	7,916,464	4,336,432 <sup>2</sup>	2,739,295	14,992,191
Inter-government transfers eliminated from expenditure of paying government (see Table 5, II for detail) .....	— 392,025	— 164,805	—	— 556,830
<b>Total consolidated net general expenditure .....</b>	<b>7,524,439</b>	<b>4,171,627</b>	<b>2,739,295</b>	<b>14,435,361</b>

<sup>1</sup> An amount of \$20,682,000, has been eliminated from the revenue of the Province of Quebec. This is the amount estimated by the Province as compensation due to withdrawal from joint programs.

<sup>2</sup> An amount of \$20,682,000, has been eliminated from the expenditure of the Province of Quebec. This is the amount estimated by the Province as compensation due to withdrawal from joint programs.

**TABLE 9. Direct and Indirect Debt – All Governments  
After Elimination of Inter-government Debt<sup>1</sup>  
As at Fiscal Year End Nearest to December 31, 1964**

No.		Federal	Provincial	Municipal	Total before eliminated	Inter- government debt eliminated	Total after elimination
<b>Direct debt</b>							
1	Debenture debt .....	16,838,214	4,972,185	5,440,563 <sup>2</sup>	27,250,962	—	27,250,962
2	Deduct sinking funds .....	5,441	706,389	260,345	972,175	—	972,175
3	Item 1 less item 2 .....	16,832,773	4,265,796	5,180,218	26,278,787	—	26,278,787
4	Treasury bills <sup>3</sup> .....	—	120,265 <sup>4</sup>	549	120,814	48,695	72,119
5	Item 3 plus item 4 .....	16,832,773	4,386,061	5,180,767	26,399,601	48,695	26,350,906
6	Short-term treasury bills <sup>5</sup> .....	2,140,000	149,585	—	2,289,585	—	2,289,585
7	Temporary loans and overdrafts .....	—	67,325	306,955	374,280	—	374,280
Accounts and other payables:							
8	Trust funds and other deposits <sup>6</sup> .....	5,676,796	251,763	4,224	5,932,783	77,243	5,855,540
9	Other <sup>7</sup> .....	1,213,171	419,153	388,151	2,020,475	275,460	1,745,015
10	Other liabilities .....	481,694	112,995	160,031	754,720	—	754,720
11	<b>Total direct debt less sink- ing funds .....</b>	<b>26,344,434</b>	<b>5,386,882</b>	<b>6,040,128</b>	<b>37,771,444</b>	<b>401,398</b>	<b>37,370,046</b>
<b>Indirect debt</b>							
12	Guaranteed bonds or debentures ....	1,368,298	6,117,312	10,047	7,495,657	5,592,875	1,902,782
13	Deduct sinking funds .....	—	221,182	116	221,298	195,351	25,947
14	Item 13 less item 14 .....	1,368,298	5,896,130	9,931	7,274,359	5,397,524	1,876,835
15	Guaranteed bank loans .....	282,018	56,568	22	338,608	16,940	321,668
16	Municipal improvement Assistance Act loans .....	—	937	—	937	937	—
17	Other guarantees .....	5,418,507	14,748	—	5,433,255	7,150	5,426,105
18	<b>Total indirect debt less sink- ing funds .....</b>	<b>7,068,823</b>	<b>5,968,383</b>	<b>9,953</b>	<b>13,047,159</b>	<b>5,422,551</b>	<b>7,624,608</b>
19	<b>Total direct and indirect debt less sinking funds .....</b>	<b>33,413,257</b>	<b>11,355,265</b>	<b>6,050,081</b>	<b>50,818,603</b>	<b>5,323,949</b>	<b>44,994,654</b>
20	Direct debt (item 11) per capita <sup>8</sup> .... \$	1,707	580	309	2,597	...	2,299

<sup>1</sup> See explanatory comment and Table 10 for detail.

<sup>2</sup> Data for Quebec schools not available.

<sup>3</sup> Having a term of two years or more.

<sup>4</sup> Excludes treasury bills in the amount of \$12,118,000 which is offset by sinking funds held in the same amount.

<sup>5</sup> Consists of treasury bills, treasury notes and deposit certificates having a term of less than two years.

<sup>6</sup> Includes saving deposits and certificates.

<sup>7</sup> Includes principal and interest due and payable on bonds and debentures.

<sup>8</sup> Population totals at June 1, 1965 as estimated by the Census Division, Dominion Bureau of Statistics.

**TABLE 10. Analysis of Inter-government Debt<sup>1</sup>**  
As at Fiscal Year End Nearest to December 31 1964

	Due by federal to			Due by provinces to				
	Federal enter-prises	Prov-inces	Munici-palities	Federal	Other Prov-inces	Provincial enter-prises	Munici-pal	Municipal enter-prises
<b>Direct debt</b>								
Bonds, debentures and treasury bills .....	—	—	—	39,910	—	8,236	—	—
Other.....	13,560	54,208	9,475	17,057	183	59	623	103,460
<b>Total direct inter-gov't. debt .....</b>	<b>13,560</b>	<b>54,208</b>	<b>9,475</b>	<b>56,967</b>	<b>183</b>	<b>8,295</b>	<b>623</b>	<b>103,460</b>
<b>Indirect debt</b>								
Bonds and debentures .....	—	—	—	—	—	5,302,139	285,083	—
Less sinking funds.....	—	—	—	—	—	190,154	5,081	—
Net bonds and debentures.....	—	—	—	—	—	5,111,985	280,002	—
Guaranteed bank loans.....	—	—	—	—	—	7,929	9,011	—
Municipal Improvement Assistance Act loans	—	—	—	—	—	—	937	—
Other.....	—	—	—	—	—	7,150	—	—
<b>Total indirect inter-gov't. debt .....</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>5,127,064</b>	<b>289,950</b>	<b>—</b>
<b>Total direct and indirect inter-gov't. debt</b>	<b>13,560</b>	<b>54,208</b>	<b>9,476</b>	<b>56,967</b>	<b>183</b>	<b>5,135,359</b>	<b>290,573</b>	<b>103,460</b>
Due by municipalities to								
	Federal	Federal enter-prises	Provincial	Provincial enter-prises	Municipal enter-prises	Total		
<b>Direct debt</b>								
Bonds, debentures and treasury bills .....	—	—	549	—	—	48,695		
Other.....	4,301	15,879	96,013	1,957	35,928	352,703		
<b>Total direct inter-gov't. debt .....</b>	<b>4,301</b>	<b>15,879</b>	<b>96,562</b>	<b>1,957</b>	<b>35,928</b>	<b>401,398</b>		
<b>Indirect debt</b>								
Bonds and debentures .....	—	—	—	—	5,653	5,592,875		
Less sinking funds.....	—	—	—	—	116	195,351		
Net bonds and debentures.....	—	—	—	—	5,537	5,397,524		
Guaranteed bank loans.....	—	—	—	—	—	16,940		
Municipal Improvement Assistance Act loans	—	—	—	—	—	937		
Other.....	—	—	—	—	—	7,150		
<b>Total indirect inter-gov't. debt .....</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>5,537</b>	<b>5,422,551</b>		
<b>Total direct and indirect inter-gov't. debt</b>	<b>4,301</b>	<b>15,879</b>	<b>96,562</b>	<b>1,957</b>	<b>41,465</b>	<b>5,823,949</b>		

<sup>1</sup> See explanatory comment re: Table 9 for interpretation of "Inter-government debt".

**TABLE 11. Analysis of Gross Bonded Debt — All Governments by Place of Payment**  
As at Fiscal Year End Nearest to December 31, 1964

Payable in	Federal	Provincial	Municipal	Total
thousands of dollars				
Canada only .....	16,461,809	3,939,482	3,477,429	23,878,720
London (Eng.) only .....	—	—	3,302	3,302
London (Eng.) and Canada .....	—	—	1,213	1,213
New York and Chicago .....	376,405	945,146	920,011	2,241,562
New York and Canada .....	—	50,654	34,398	85,052
London (Eng.) New York and Canada .....	—	27,800	6,618	34,418
Switzerland .....	—	9,103	4,500	13,603
Unclassified .....	—	—	993,092 <sup>1</sup>	993,092
<b>Totals .....</b>	<b>16,838,214</b>	<b>4,972,185</b>	<b>5,440,563<sup>2</sup></b>	<b>27,250,962<sup>2</sup></b>
Per capita <sup>3</sup> .....	860	254	278	1,392

<sup>1</sup> Place of payment not indicated in municipal reports, but probably payable in Canada only.

<sup>2</sup> Data for Quebec schools not available.

<sup>3</sup> Population totals at June 1, 1965, as estimated by the Census Division, Dominion Bureau of Statistics.

**TABLE 12. Direct and Indirect Debt of Provincial and Municipal Governments**  
**After Elimination of Inter-Provincial-Municipal Debt**  
**As at Fiscal Year End Nearest to December 31, 1964**

No.		Provin- cial	Munici- pal	Total	Elimina- tion	Total after elimina- tion
<b>Newfoundland</b>						
thousands of dollars						
	<b>Direct debt</b>					
1	Debenture debt .....	180,400	22,102	202,502	—	202,502
2	Deduct sinking funds .....	21,217	166	21,383	—	21,383
3	Item 1 less item 2 .....	159,183	21,936	181,119	—	181,119
4	Treasury bills .....	—	—	—	—	—
5	Item 3 plus item 4 .....	159,183	21,936	181,119	—	181,119
6	Short term treasury bills .....	—	—	—	—	—
7	Temporary loans and overdrafts .....	19,326	9,952	29,278	—	29,278
	Accounts and other payables:					
8	Trust funds and other deposits .....	—	166	166	—	166
9	Other .....	24,677	8,348	33,025	1,528	31,497
10	Other liabilities .....	346	1,297	1,643	—	1,643
11	<b>Total direct debt less sinking funds .....</b>	<b>203,532</b>	<b>41,699</b>	<b>245,231</b>	<b>1,528</b>	<b>243,703</b>
	<b>Indirect debt</b>					
12	Guaranteed bonds or debentures .....	23,412	—	23,412	17,811	5,601
13	Deduct sinking funds .....	—	—	—	—	—
14	Item 12 less item 13 .....	23,412	—	23,412	17,811	5,601
15	Guaranteed bank loans .....	22,869	—	22,869	10,228	12,641
16	Municipal Improvement Assistance Act loans .....	—	—	—	—	—
17	Other guarantees .....	3	—	3	—	3
18	<b>Total indirect debt less sinking funds .....</b>	<b>46,284</b>	<b>—</b>	<b>46,284</b>	<b>28,039</b>	<b>18,245</b>
19	<b>Total direct and indirect debt less sinking funds .....</b>	<b>249,816</b>	<b>41,699</b>	<b>291,515</b>	<b>29,567</b>	<b>261,948</b>
20	Direct debt (item 11) per capita .....	—	—	492	...	489
<b>New Brunswick</b>						
thousands of dollars						
	<b>Direct debt</b>					
1	Debenture debt .....	284,984	90,769	375,753	—	375,753
2	Deduct sinking funds .....	75,357	7,689	83,046	—	83,046
3	Item 1 less item 2 .....	209,627	83,080	292,707	—	292,707
4	Treasury bills .....	8,236	—	8,236	8,236	—
5	Item 3 plus item 4 .....	217,863	83,080	300,943	8,236	292,707
6	Short term treasury bills .....	11,800	—	11,800	—	11,800
7	Temporary loans and overdrafts .....	—	11,797	11,797	—	11,797
	Accounts and other payables:					
8	Trust funds and other deposits .....	1,317	30	1,347	—	1,347
9	Other .....	11,658	6,806	18,464	212	18,252
10	Other liabilities .....	6,877	1,589	8,466	—	8,466
11	<b>Total direct debt less sinking funds .....</b>	<b>249,515</b>	<b>103,302</b>	<b>352,817</b>	<b>8,448</b>	<b>344,369</b>
	<b>Indirect debt</b>					
12	Guaranteed bonds or debentures .....	111,527	5,171	116,698	93,388	23,310
13	Deduct sinking funds .....	1,301	—	1,301	1,089	212
14	Item 12 less item 13 .....	110,226	5,171	115,397	92,299	23,098
15	Guaranteed bank loans .....	5,524	—	5,524	270	5,254
16	Municipal Improvement Assistance Act loans .....	57	—	57	57	—
17	Other guarantees .....	—	—	—	—	—
18	<b>Total indirect debt less sinking funds .....</b>	<b>115,807</b>	<b>5,171</b>	<b>120,978</b>	<b>92,626</b>	<b>28,352</b>
19	<b>Total direct and indirect debt less sinking funds .....</b>	<b>365,322</b>	<b>108,473</b>	<b>473,795</b>	<b>101,074</b>	<b>372,721</b>
20	Direct debt (item 11) per capita .....	—	—	566	...	553

See footnote at end of table.

**TABLE 12. Direct and Indirect Debt of Provincial and Municipal Governments****After Elimination of Inter-Provincial-Municipal Debt****As at Fiscal Year End Nearest to December 31, 1964**

Provin- cial	Munici- pal	Total	Elimina- tion	Total after elimina- tion	Provin- cial	Munici- pal	Total	Elimina- tion	Total after elimina- tion	No.
Prince Edward Island					Nova Scotia					
thousands of dollars										
37,904	12,162	50,066	—	50,066	365,282	116,748	482,030	—	482,030	2
5,923	2,138	8,061	—	8,061	85,952	3,638	89,590	—	89,590	3
31,981	10,024	42,005	—	42,005	279,330	113,110	392,440	—	392,440	4
—	—	—	—	—	—	—	—	—	—	5
31,981	10,024	42,005	—	42,005	279,330	113,110	392,440	—	392,440	6
7,300	—	7,300	—	7,300	10,500	—	10,500	—	10,500	7
8,822	1,117	9,939	—	9,939	13,772	16,036	29,808	—	29,808	8
4,814	—	4,814	—	4,814	285	98	383	—	383	9
2,428	202	2,630	1	2,629	17,987	7,601	25,588	2,696	22,892	10
—	56	56	—	56	4,078	3,843	7,921	—	7,921	11
55,345	11,399	66,744	1	66,743	325,952	140,688	466,640	2,696	463,944	12
8,125	—	8,125	8,025	100	3,266	482	3,748	3,698	50	13
—	—	—	—	—	759	116	875	847	28	14
8,125	—	8,125	8,025	100	2,507	366	2,873	2,851	22	15
8,251	—	8,251	4,266	3,985	2,286	—	2,286	971	1,315	16
—	—	—	—	—	142	—	142	142	—	17
—	—	—	—	—	—	—	—	—	—	18
16,376	—	16,376	12,291	4,085	4,935	366	5,301	3,964	1,337	19
71,721	11,399	83,120	12,292	70,828	330,887	141,054	471,941	6,660	465,281	20
—	—	618	...	618	—	—	613	...	610	
Quebec					Ontario					
thousands of dollars										
1,085,728	1,556,403 <sup>1</sup>	2,642,131	—	2,642,131	2,047,107	2,114,948	4,162,055	—	4,162,055	1
124,141	3,839	127,980	—	127,980	154,821	137,560	292,381	—	292,381	2
961,587	1,552,564	2,514,151	—	2,514,151	1,892,286	1,977,388	3,869,674	—	3,869,674	3
60,000	—	60,000	—	60,000	—	—	—	—	—	4
1,021,587	1,552,564	2,574,151	—	2,574,151	1,892,286	1,977,388	3,869,674	—	3,869,674	5
40,000	—	40,000	—	40,000	—	—	—	—	—	6
—	89,936	89,936	—	89,936	—	111,733	111,733	—	111,733	7
348	—	348	—	348	228,462	—	228,462	—	228,462	8
216,200	87,681	303,881	117,523	186,358	83,269	196,826	280,095	92,293	187,802	9
24,659	54,262	78,921	—	78,921	50,109	47,958	98,067	—	98,067	10
1,302,794	1,784,443	3,087,237	117,523	2,969,714	2,254,126	2,333,905	4,588,031	92,293	4,495,738	11
1,890,005	—	1,890,005	1,882,852	7,153	1,771,389	2,065	1,773,454	1,752,389	21,065	12
51,420	—	51,420	51,420	—	49,294	—	49,294	36,703	12,591	13
1,838,585	—	1,838,585	1,831,432	7,153	1,722,095	2,065	1,724,160	1,715,686	8,474	14
3,798	—	3,798	—	3,798	5,773	—	5,773	950	4,823	15
.606	—	606	606	—	—	—	—	—	—	16
—	—	—	—	—	—	—	—	—	—	17
1,842,989	—	1,842,989	1,832,038	10,951	1,727,868	2,065	1,729,933	1,716,636	13,297	18
3,145,783	1,784,443	4,930,226	1,949,561	2,980,665	3,981,994	2,335,970	6,317,964	1,808,929	4,509,035	19
—	—	546	...	525	—	—	682	...	668	20

**TABLE 12. Direct and Indirect Debt of Provincial and Municipal Governments — Continued**  
**After Elimination of Inter-Provincial-Municipal Debt**  
**As at Fiscal Year End Nearest to December 31, 1964**

No.		Provin- cial	Munici- pal	Total	Elimina- tion	Total after elimina- tion
<b>Manitoba</b>						
thousands of dollars						
	<b>Direct debt</b>					
1	Debenture debt .....	295,149	238,868	534,017	—	534,017
2	Deduct sinking funds .....	60,335	26,267	86,602	—	86,602
3	Item 1 less item 2 .....	234,814	212,601	447,415	—	447,415
4	Treasury bills .....	21,809	—	21,809	—	21,809
5	Item 3 plus item 4 .....	256,623	212,601	469,224	—	469,224
6	Short term treasury bills .....	63,485	—	63,485	—	63,485
7	Temporary loans and overdrafts .....	12,485	24,524	37,009	—	37,009
	Accounts and other payables:					
8	Trust funds and other deposits .....	2,518	45	2,563	—	2,563
9	Other .....	3,116	16,312	19,428	2,588	16,840
10	Other liabilities .....	19,291	7,381	26,672	—	26,672
11	<b>Total direct debt less sinking funds .....</b>	<b>357,518</b>	<b>260,863</b>	<b>618,381</b>	<b>2,588</b>	<b>615,793</b>
	<b>Indirect debt</b>					
12	Guaranteed bonds or debentures .....	392,205	2,329	394,534	364,650	29,884
13	Deduct sinking funds .....	13,482	—	13,482	12,563	919
14	Item 12 less item 13 .....	378,723	2,329	381,052	352,087	28,965
15	Guaranteed bank loans .....	—	—	—	—	—
16	Municipal Improvement Assistance Act loans .....	—	—	—	—	—
17	Other guarantees .....	—	—	—	—	—
18	<b>Total indirect debt less sinking funds ....</b>	<b>378,723</b>	<b>2,329</b>	<b>381,052</b>	<b>352,087</b>	<b>28,965</b>
19	<b>Total direct and indirect debt less sinking funds .....</b>	<b>736,241</b>	<b>263,192</b>	<b>999,433</b>	<b>354,675</b>	<b>644,758</b>
20	Direct debt (item 11) per capita .....	—	—	643	...	640
<b>British Columbia</b>						
thousands of dollars						
	<b>Direct debt</b>					
1	Debenture debt .....	70,411	558,922	629,333	—	629,333
2	Deduct sinking funds .....	70,411	57,968	128,379	—	128,379
3	Item 1 less item 2 .....	—	500,954	500,954	—	500,954
4	Treasury bills .....	—	—	—	—	—
5	Item 3 plus item 4 .....	—	500,954	500,954	—	500,954
6	Short term treasury bills .....	—	—	—	—	—
7	Temporary loans and overdrafts .....	6,283	16,125	22,408	—	22,408
	Accounts and other payables:					
8	Trust funds and other deposits .....	13,915	1,263	15,178	—	15,178
9	Other .....	25,066	24,861	49,927	9,792	40,135
10	Other liabilities .....	—	10,758	10,758	—	10,758
11	<b>Total direct debt less sinking funds.....</b>	<b>45,264</b>	<b>553,961</b>	<b>599,225</b>	<b>9,792</b>	<b>589,433</b>
	<b>Indirect debt</b>					
12	Guaranteed bonds or debentures .....	1,470,062	—	1,470,062	1,470,062	—
13	Deduct sinking funds .....	92,729	—	92,729	92,729	—
14	Item 12 less item 13 .....	1,377,333	—	1,377,333	1,377,333	—
15	Guaranteed bank loans .....	734	—	734	—	734
16	Municipal Improvement Assistance Act loans .....	33	—	33	33	—
17	Other guarantees .....	7,150	—	7,150	7,150	—
18	<b>Total indirect debt less sinking funds ....</b>	<b>1,385,250</b>	<b>—</b>	<b>1,385,250</b>	<b>1,384,516</b>	<b>734</b>
19	<b>Total direct and indirect debt less sinking funds .....</b>	<b>1,430,514</b>	<b>553,961</b>	<b>1,984,475</b>	<b>1,394,308</b>	<b>590,167</b>
20	Direct debt (item 11) per capita .....	—	—	335	...	330

See footnote at end of table.

**TABLE 12. Direct and Indirect Debt of Provincial and Municipal Governments — Continued**  
**After Elimination of Inter-Provincial-Municipal Debt**  
**As at Fiscal Year End Nearest to December 31, 1964**

Provin- cial	Munici- pal	Total	Elimina- tion	Total after elimina- tion	Provin- cial	Munici- pal	Total	Elimina- tion	Total after elimina- tion	No.
Saskatchewan					Alberta					
thousands of dollars										
595,740	208,760	804,500	—	804,500	9,480	519,832	529,312	—	529,312	1
108,232	16,977	125,209	—	125,209	—	4,103	4,103	—	4,103	2
487,508	191,783	679,291	—	679,291	9,480	515,729	525,209	—	525,209	3
23,910	—	23,910	—	23,910	6,310	549	6,859	549	6,310	4
511,418	191,783	703,201	—	703,201	15,790	516,278	532,068	549	531,519	5
16,500	—	16,500	—	16,500	—	—	—	—	—	6
6,637	13,341	19,978	—	19,978	—	12,361	12,361	—	12,361	7
1	376	377	—	377	20	2,246	2,266	—	2,266	8
7,252	15,181	22,433	2,983	19,450	16,038	24,059	40,097	8,327	31,770	9
7,532	10,658	18,190	—	18,190	103	22,174	22,277	—	22,277	10
549,340	231,339	780,679	2,983	777,696	31,951	577,118	609,069	8,876	600,193	11
16,719	—	16,719	—	16,719	430,602	—	430,602	—	430,602	12
—	—	—	—	—	12,197	—	12,197	—	12,197	13
16,719	—	16,719	—	16,719	418,405	—	418,405	—	418,405	14
5,395	—	5,395	—	5,395	1,938	22	1,960	255	1,705	15
72	—	72	72	—	27	—	27	27	—	16
2,741	—	2,741	—	2,741	4,854	—	4,854	—	4,854	17
24,927	—	24,927	72	24,855	425,224	22	425,246	282	424,964	18
574,267	231,339	805,606	3,055	802,551	457,175	577,140	1,034,315	9,158	1,025,157	19
—	—	821	...	818	—	—	420	...	414	20
Yukon					Northwest Territories					
thousands of dollars										
—	856	856	—	856	—	193	193	—	193	1
—	—	—	—	—	—	—	—	—	—	2
—	856	856	—	856	—	193	193	—	193	3
—	—	—	—	—	—	—	—	—	—	4
—	856	856	—	856	—	193	193	—	193	5
—	—	—	—	—	—	—	—	—	—	6
—	—	—	—	—	—	33	33	—	33	7
83	—	83	—	83	—	—	—	—	—	8
7,568	64	7,632	10	7,622	3,894	210	4,104	87	4,017	9
—	55	55	—	55	—	—	—	—	—	10
7,651	975	8,626	10	8,616	3,894	436	4,330	87	4,243	11
—	—	—	—	—	—	—	—	—	—	12
—	—	—	—	—	—	—	—	—	—	13
—	—	—	—	—	—	—	—	—	—	14
—	—	—	—	—	—	—	—	—	—	15
—	—	—	—	—	—	—	—	—	—	16
—	—	—	—	—	—	—	—	—	—	17
—	—	—	—	—	—	—	—	—	—	18
7,651	975	8,626	10	8,616	3,894	436	4,330	87	4,243	19
—	—	575	...	574	—	—	173	...	170	20

**TABLE 12. Direct and Indirect Debt of Provincial and Municipal Governments — Concluded**  
**After Elimination of Inter-Provincial-Municipal Debt**  
**As at Fiscal Year End Nearest to December, 31, 1964**

No.		Provin- cial	Munici- pal	Total	Elimina- tion	Total after elimina- tion
Canada total						
thousands of dollars						
<b>Direct debt</b>						
1	Debenture debt .....	4,972,185	5,440,563 <sup>1</sup>	10,412,748	—	10,412,748 <sup>1</sup>
2	Deduct sinking funds .....	706,389	260,345	966,734	—	966,734
3	Item 1 less item 2 .....	4,265,796	5,180,218	9,446,014	—	9,446,014
4	Treasury bills .....	120,265 <sup>2</sup>	549	120,814	8,785	112,029
5	Item 3 plus item 4 .....	4,386,061	5,180,767	9,566,828	8,785	9,558,043
6	Short term treasury bills .....	149,585	—	149,585	—	149,585
7	Temporary loans and overdrafts .....	67,325	306,955	374,280	—	374,280
Accounts and other payables:						
8	Trust funds and other deposits .....	251,763	4,224	255,987	—	255,987
9	Other .....	419,153	388,151	807,304	238,040	569,264
10	Other liabilities .....	112,995	160,031	273,026	—	273,026
11	<b>Total direct debt less sinking funds .....</b>	<b>5,386,882</b>	<b>6,040,128</b>	<b>11,427,010</b>	<b>246,825</b>	<b>11,180,185</b>
<b>Indirect debt</b>						
12	Guaranteed bonds or debentures .....	6,117,312	10,047	6,127,359	5,592,875	534,484
13	Deduct sinking funds .....	221,182	116	221,298	195,351	25,947
14	Item 12 less item 13 .....	5,896,130	9,931	5,906,061	5,397,524	508,537
15	Guaranteed bank loans .....	56,568	22	56,590	16,940	39,650
16	Municipal Improvement Assistance Act loans...	937	—	937	937	—
17	Other guarantees .....	14,748	—	14,748	7,150	7,598
18	<b>Total indirect debt less sinking funds .....</b>	<b>5,968,383</b>	<b>9,953</b>	<b>5,978,336</b>	<b>5,422,551</b>	<b>555,785</b>
19	<b>Total direct and indirect debt less sinking funds .....</b>	<b>11,355,265</b>	<b>6,050,081<sup>1</sup></b>	<b>17,405,346</b>	<b>5,669,376</b>	<b>11,735,970<sup>1</sup></b>
20	Direct debt (item 11) per capita <sup>3</sup> .....	—	—	584	...	571

<sup>1</sup> Data for Quebec schools not available. Includes \$49,862 debentures of the Montreal Transportation Commission guaranteed by the city of Montreal.

<sup>2</sup> Excludes treasury bills in the amount of \$12,118 which is offset by sinking funds held in the same amount.

<sup>3</sup> Population totals as at June 1, 1965 as estimated by the Census Division, Dominion Bureau of Statistics.





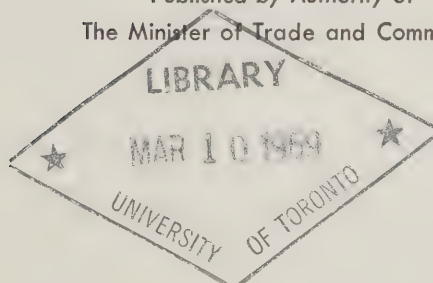


CONSOLIDATED GOVERNMENT FINANCE  
FEDERAL, PROVINCIAL AND MUNICIPAL GOVERNMENTS  
REVENUE AND EXPENDITURE

1965

(Fiscal Year Ended Nearest to December 31, 1965)

Published by Authority of  
The Minister of Trade and Commerce



DOMINION BUREAU OF STATISTICS  
Governments Division

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### **SYMBOLS**

The following standard symbols are used in Dominion Bureau of Statistics publications:

- .. figures not available.
- ... figures not appropriate or not applicable.
- nil or zero.
- amount too small to be expressed.
- p preliminary figures.
- r revised figures.

# CONSOLIDATED GOVERNMENT FINANCE

## FEDERAL, PROVINCIAL AND MUNICIPAL GOVERNMENTS

### REVENUE AND EXPENDITURE

1965

(Fiscal Year Ended Nearest to December 31, 1965)

#### INTRODUCTION

This publication presents a consolidation of the revenue and expenditure statistics of the federal, provincial, territorial and municipal governments in Canada for the fiscal year ended nearest December 31, 1965. In addition, as a basis for meaningful interprovincial comparisons, a similar consolidation is presented for provincial-municipal governments. The main object of these consolidations is to reflect the relationship between government and the public in respect of revenues raised and services provided.

The bases of the revenue and expenditure statistics in this report are the net general revenue and net general expenditure statistics as published by DBS in Catalogue Nos. 68-211 "Federal Government Finance, 1965"; 68-207 "Provincial Government Finance, 1965"; 68-204 "Municipal Government Finance, 1965". In these publications the term "general" embraces current (ordinary) and capital budgetary transactions as well as certain non-budgetary transactions. Those in the latter category relate to the federal and provincial special funds for example, the Old-age Security Fund, National Capital Commission, the Saskatchewan Crop Insurance Board, the Ontario Hospital Services Commission, etc. which are excluded from government budgetary provisions but which are, for these statistical series, included as an integral part of government. Remittances of profit by government enterprises are included in revenue, and, reimbursements by government of government enterprise losses are included in expenditure. Revenue and expenditure of government enterprises are excluded as are those of municipal hospitals, libraries and other special activities of local government.

The term "net" as used in the basic source documents for this report means that the gross amounts have been adjusted as follows: (a) revenue in the form of grants-in-aid and shared-cost contributions (conditional grants) has been offset against corresponding functional items of expenditure; (b) revenue derived from sources related to functions of expenditure has been offset against expenditure on such functions-e.g. revenue from an institution was offset against the expenditure on the function under which such institution is classified; (c) revenue in the form of interest, premium discounts and exchange transactions was offset against debt charges.

The intent of the net general revenue and net general expenditure presentations which constitute the base for these consolidations is to provide a measure of the cost to each level of government of the services provided and revenue raised therefore. This measure however is only an approximate one because intergovernment unconditional grants are not earmarked for particular expenditures and it is thus not possible to establish the true net cost to provincial and municipal governments, of services provided.

Through the process of consolidation, intergovernment unconditional transfers are eliminated from the revenue of the receiving government and from the expenditure of the paying government. Thus revenues remain unadjusted at the government level at which they are raised and expenditures are reported at the government level responsible for the ultimate expenditure. The consolidated net general revenue (after the elimination of intergovernment transfers) represents the total net revenue raised by all levels of government together, and the consolidated net general expenditures (after the elimination of intergovernment transfers) represents the cost to all levels of government together, of services provided. (Because of the differences in accounting methods and fiscal year-ends, the amounts of intergovernment transfers made by one level of government do not necessarily coincide with amounts shown as having been received by another level of government.)

Tables on consolidated direct and indirect debt are not included in this report. Because of the increasing incidence and extent of intergovernment financing, the whole area of what constitutes government debt is under study and development, and methods of presentation are being reviewed. Pending the completion of this study, the publication of the annual provincial debt report, Catalogue number 68-209, has been deferred; however debt statistics are available, as in the past, in the above-named publications 68-211 and 68-204 for the federal and municipal governments respectively.

**Note:** The fiscal year end of the federal, provincial and territorial governments in Canada is March 31. Municipalities in Yukon, Northwest Territories and in all provinces (except for some municipalities in Quebec as noted in footnote to Table 6) have their fiscal year-end on December 31. The fiscal year-end of school boards is also December 31 except in the provinces of Prince Edward Island and Quebec where it is June 30.

## EXPLANATORY COMMENT

**Tables 1 and 2. Consolidated Net General Revenue and Expenditure**

Detail of revenue and expenditure has been presented in slightly different form from that used in the individual reports for each level of government. For example, the classifications used in the Federal Government Finance publication for foreign exchange fund profits, bullion and coinage and postal services have been combined with "Other revenue" and shown under the latter classification in Table 1 (item 26).

In Table 2 the following have been re-cast:

Item 7—"Aid to unemployed and unemployables": provincial expenditures on mothers' allowances has been grouped with aid to unemployed and unemployables.

Item 10—"Old age assistance" includes federal government payments to the provinces under the Old Age Assistance Act, and payments of old age pensions to individuals by the provinces.

Item 12—"Other aid to the aged" includes expenditures on homes for the aged and the administration costs with respect to old age assistance.

Item 15—"Other social welfare" incorporates expenditures on labour, child welfare and the administration of social welfare programs (other than aid to the aged). See footnote 1, page 11.

Item 28—"Other expenditure" includes:

**Federal**—trade and industrial development, national capital area planning and development, loss on foreign exchange transactions, citizenship and immigration, external affairs, postal services, Royal Canadian Mint, civil defence and other miscellaneous items;

**Provincial**—trade and industrial development, local government planning and development, civil defence, housing and other unspecified expenditures;

**Municipal**—provisions for reserves, contributions to capital and loan fund, joint and special expenditures, and sundry miscellaneous items.

**Tables 3 and 4. Percentage Distribution of Total Consolidated Net General Revenue and Expenditure**

The percentage distribution shown in Tables 3 and 4 is based on the data in Tables 1 and 2 respectively. These indicate the percentage that

the various categories of revenue and expenditure are of the total revenue and expenditure exclusive of transfers from one level of government to another.

**Table 5—Analysis of Intergovernment Transfers**

This table summarizes in general classifications, the amounts of intergovernment transfer payments that have been eliminated from gross revenue and expenditure in arriving at consolidated net general revenue and consolidated net general expenditure.

Unconditional transfer payments received by provincial and municipal governments are detailed in Part I and unconditional transfer payments made by federal and provincial governments are specified in Part II.

In order to facilitate provincial-municipal comparisons of net general revenue and expenditure before the elimination of federal grants-in-aid and shared-cost contributions, the amounts of such contributions (which were eliminated from the gross figures in arriving at the net positions of the individual levels of government) are recorded in Part III of Table 5. These amounts may be added back to the appropriate totals in Tables 6 and 7 to arrive at the net positions before the elimination of federal conditional transfers.

**Tables 6 and 7. Consolidated Net General Revenue and Expenditure—Provincial-Municipal Governments**

These tables show the components of provincial-municipal consolidated net general revenue and expenditure after the elimination of provincial unconditional grants to municipalities.

Federal unconditional grants are included in revenue in Table 6; Table 7 sets out provincial-municipal expenditure after the elimination of federal conditional transfers and all provincial-municipal transfers. (Federal government conditional grants were offset against the appropriate function of expenditure of the receiving government in arriving at the net general revenue and expenditure published for the individual levels of government).

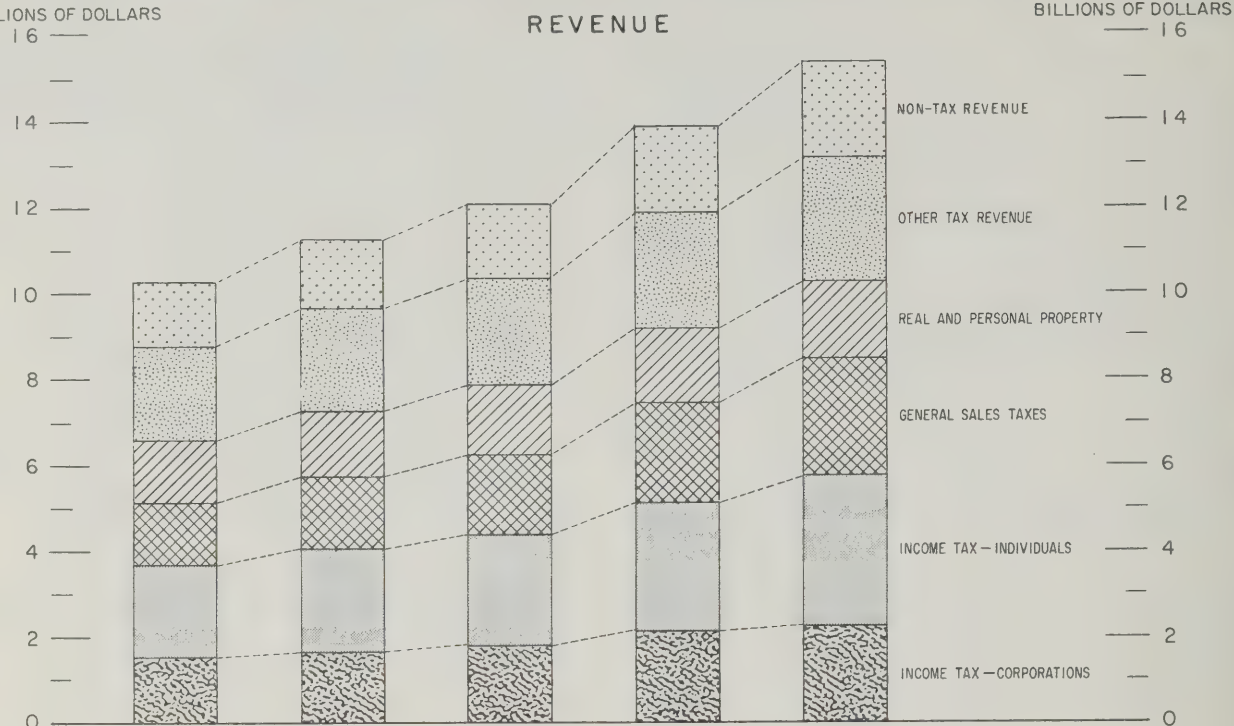
**Table 8. Reconciliation of Consolidated Government—Net General Revenue and Expenditure**

These tables present a reconciliation between net general revenue and expenditure of federal, provincial and municipal governments (as published by the Dominion Bureau of Statistics for each level of government) and the total consolidated net general revenue and expenditure (after the elimination of intergovernment transfers) as shown in Tables 1 and 2. Detail on the items of elimination is summarized in Table 5, Parts I and II.

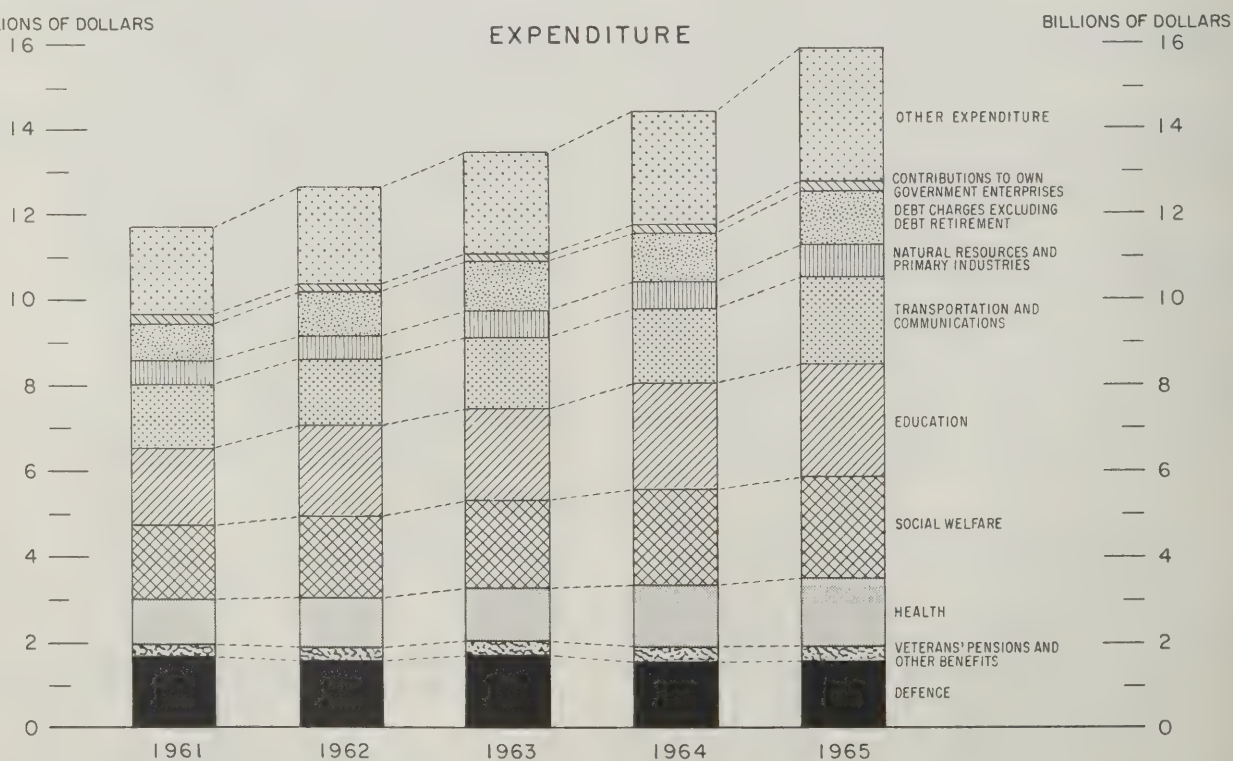
**Consolidated Net General Revenue and Expenditure — All Governments**  
 (Source and Function Basis)  
 1965 - 1964 Comparison

	1965					1964		
	Millions of dollars	Change in millions of dollars 1964 to 1965	Per cent change 1964 to 1965	Per-centage of total	Per-centage of GNP	Millions of dollars	Per-centage of total	Per-centage of GNP
Consolidated Net General Revenue	15,393	+ 1,497	10.8	100.0	29.6	13,896	100.0	29.3
Federal component .....	8,695	+ 755	5.4	56.5	16.7	7,940	57.1	16.7
Provincial component .....	4,629	+ 796	5.7	30.1	8.9	3,833	27.6	8.1
Municipal component .....	2,069	- 54	- .3	13.4	4.0	2,123	15.3	4.5
Consolidated Net General Expen- diture .....	15,909	+ 1,474	10.2	100.0	30.5	14,435	100.0	30.5
Federal component .....	8,022	+ 498	3.4	50.4	15.4	7,524	52.1	15.9
Provincial component .....	5,087	+ 915	6.4	32.0	9.7	4,172	28.9	8.8
Municipal component .....	2,800	+ 61	.4	17.6	5.4	2,739	19.0	5.8
GNP .....	52,109	+ 4,706	9.9			47,403		

BILLIONS OF DOLLARS  
16 —



## EXPENDITURE



## STATISTICAL TABLES

**TABLE 1. Consolidated Net General Revenue**  
**(After Elimination of Inter-government Transfers)**  
**For the Fiscal Year Ended Nearest to December 31, 1965**

No.	Source	Federal	Provincial-municipal	Total
		thousands of dollars		
	Taxes:			
	Income:			
1	Corporations .....	1,758,870	523,486	2,282,356
2	Individuals .....	2,637,356	834,353	3,471,709
3	On certain payments and credits to non-residents .....	170,019	—	170,019
4	General sales .....	1,917,215	813,339	2,730,554
5	Motor fuel and fuel oil sales .....	—	679,593	679,593
6	Other sales .....	—	113,663	113,663
7	Excise duties and taxes .....	740,409	—	740,409
8	Customs import duties .....	685,519	—	685,519
9	Real and personal property .....	—	1,731,112	1,731,112
10	Business .....	—	60,477 <sup>1</sup>	60,477
11	Estate taxes and succession duties .....	108,353	107,892	216,245
12	Other .....	161	289,876 <sup>2</sup>	290,037
13	<b>Total taxes .....</b>	<b>8,017,902</b>	<b>5,153,791</b>	<b>13,171,693</b>
	Privileges, licences and permits:			
14	Liquor control and regulation .....	—	61,926	61,926
15	Motor vehicles .....	—	243,953	243,953
16	Natural resources .....	12,115	508,328	520,443
17	Other .....	26,507	77,834	104,341
18	<b>Total privileges, licences and permits .....</b>	<b>38,622</b>	<b>892,041</b>	<b>930,663</b>
19	Sales and services .....	108,215	111,780	219,995
20	Fines and penalties .....	2,741	59,470	62,211
	Contributions:			
	Enterprise:			
21	In lieu of taxes — Federal .....	—	8,468	8,468
22	In lieu of taxes — Provincial .....	—	14,963	14,963
23	Profits from liquor boards and commissions .....	—	298,158	298,158
24	Miscellaneous .....	156,541	57,044	213,585
25	Other contributions .....	—	6,825	6,825
26	Other revenue .....	370,531	95,622	466,153
27	<b>Totals .....</b>	<b>8,694,552</b>	<b>6,698,162<sup>3</sup></b>	
28	<b>Consolidated net general revenue .....</b>			<b>15,392,714</b>

<sup>1</sup> Incomplete; not separable from real property taxes in some provinces.

<sup>2</sup> Includes hospital insurance premiums, \$184,071,000.

<sup>3</sup> An amount of \$1,899,000 has been eliminated from the revenue of the Province of Quebec. This amount represents compensation due to withdrawal from a Category II program under the Established Programs (Interim Arrangements) Act and as such is treated as a conditional grant in this report.

**TABLE 2. Consolidated Net General Expenditure**  
**After Elimination of Inter-government Transfers**  
**For the Fiscal Year Ended Nearest to December 31, 1965**

No.	Function	Federal	Provincial-municipal	Total
thousands of dollars				
1	Defence services and mutual aid .....	1,571,539	—	1,571,539
2	Veterans' pensions and other benefits .....	372,160	—	372,160
Health:				
3	Hospital care .....	355,847	1,001,554	1,357,401
4	Other .....	70,435	141,691	212,126
5	<b>Total health</b> .....	<b>426,282<sup>1</sup></b>	<b>1,143,245</b>	<b>1,569,527</b>
6	<b>Sanitation and waste removal</b> .....	<b>—</b>	<b>199,015</b>	<b>199,015</b>
Social welfare:				
7	✓ Aid to unemployed, and unemployables .....	203,396	199,657	403,053
8	National employment services .....	26,335	—	26,335
9	✓ Aid to blind and disabled persons .....	18,611	37,890	56,501
10	✓ Old age assistance <sup>2</sup> .....	28,431	65,850	94,281
11	✓ Old age security fund <sup>3</sup> .....	927,299	—	927,299
12	✓ Other aid to the aged <sup>4</sup> .....	—	36,859	36,859
13	✓ Family allowances .....	555,686	—	555,686
14	✓ Winter works program .....	57,503	22,525	80,028
15	✓ Other social welfare .....	54,878 <sup>1</sup>	149,666	204,544
16	<b>Total social welfare</b> <i>+ Old Age Assistance Act</i> .....	<b>1,872,139<sup>1</sup></b>	<b>512,447</b>	<b>2,384,586</b>
17	Education .....	289,030 <sup>1</sup>	2,325,695	2,614,725
Transportation and communications:				
18	Highways, roads and bridges .....	133,008	1,428,453	1,561,461
19	Other .....	465,399	8,442	473,841
20	<b>Total transportation and communications</b> .....	<b>598,407</b>	<b>1,436,895</b>	<b>2,035,302</b>
21	Natural resources and primary industries .....	443,940	286,937 <sup>5</sup>	730,877
22	Debt charges excluding debt retirement .....	897,030	361,119	1,258,149
23	Contributions to own government enterprises .....	162,743	98,598	261,341
Other expenditure:				
24	General government .....	339,535	431,479	771,014
25	Protection of persons and property .....	163,067	580,472	743,539
26	International co-operation and assistance .....	126,410	—	126,410
27	Recreation and cultural services .....	57,733	187,297	245,030
28	Other .....	702,009	323,371	1,025,380
29	<b>Total other expenditure</b> .....	<b>1,388,754</b>	<b>1,522,619</b>	<b>2,911,373</b>
30	<b>Total</b> .....	<b>8,022,024<sup>1</sup></b>	<b>7,886,570<sup>1</sup></b>	
31	<b>Consolidated net general expenditure</b> .....			<b>15,908,594</b>

<sup>1</sup> Adjustments have been made to the expenditure data published in Federal Government Finance catalogue number 68-211, Table 2. Amounts of \$54,903,000, \$19,144,000 and \$7,415,000 paid to the Province of Quebec have been deducted from the classifications Health, Social Welfare and Education respectively. In the above-named publication, these amounts were treated as grants-in-aid but for purposes of this publication, these Category I programs have been classified as unconditional transfer payments under the Established Programs (Interim Arrangements) Act. The total of \$81,462,000 was eliminated upon consolidation.

<sup>2</sup> **Federal**—payments to provinces of the federal share of assistance under the Old Age Assistance Act; **Provincial-Municipal**—payment of old age pensions to individuals.

<sup>3</sup> Payment of old age pensions to individuals from the Old Age Security Fund.

<sup>4</sup> All provincial aid other than pensions, and municipal contributions to homes for the aged, and their administration, and other miscellaneous items.

<sup>5</sup> An amount of \$1,899,000 has been eliminated from the expenditure of the Province of Quebec. See footnote 3, Table 1.

**TABLE 3. Percentage Distribution of Consolidated Net General Revenue as per Table 1**  
**After Elimination of Inter-government Transfers**  
**For the Fiscal Year Ended Nearest to December 31, 1965**

Source	Federal	Provincial-municipal	Total
Taxes:			
Income:			
Corporations .....	20.2	7.8	14.8
Individuals .....	30.3	12.5	22.6
On certain payments and credits to non-residents .....	2.0	—	1.1
General sales .....	22.1	12.1	17.7
Motor fuel and fuel oil sales .....	—	10.1	4.4
Other sales .....	—	1.7	.7
Excise duties and taxes .....	8.5	—	4.8
Customs import duties .....	7.9	—	4.5
Real and personal property .....	—	25.9	11.3
Business .....	—	.9	.4
Estate taxes and succession of duties .....	1.2	1.6	1.4
Other .....	—	4.3	1.9
<b>Total taxes .....</b>	<b>92.2</b>	<b>76.9</b>	<b>85.6</b>
Total privileges, licences and permits .....	.4	13.3	6.1
Sales and services .....	1.3	1.7	1.4
Fines and penalties .....	—	.9	.4
Total contributions .....	1.8	5.8	3.5
Other revenue .....	4.3	1.4	3.0
<b>Total .....</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

**TABLE 4. Percentage Distribution of Consolidated Net General Expenditure as per Table 2**  
**After Elimination of Inter-government Transfers**  
**For the Fiscal Year Ended Nearest to December 31, 1965**

Function	Federal	Provincial-municipal	Total
Defence services and mutual aid .....	19.6	—	9.9
Veterans' pensions and other benefits .....	4.7	—	2.3
Health .....	5.3	14.5	9.9
Sanitation and waste removal .....	—	2.5	1.3
Social welfare .....	23.3	6.5	15.0
Education .....	3.6	29.5	16.4
Transportation and communications .....	7.5	18.2	12.8
Natural resources and primary industries .....	5.5	3.6	4.6
Debt charges excluding debt retirement .....	11.2	4.6	7.9
Contributions to own government enterprises .....	2.0	1.3	1.6
Other expenditure .....	17.3	19.3	18.3
<b>Total .....</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

**TABLE 5. Analysis of Inter-government Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1965**

**I. Amounts eliminated from revenue of receiving governments in arriving at Tables 1 and 6**

	Received by provincial from		Received by municipal from	
	Federal	Municipal	Federal	Provincial
thousands of dollars				
Fiscal and tax-sharing arrangements .....	433,465	—	—	—
Share of income tax on power utilities .....	6,387	—	—	—
Statutory subsidies and unconditional grants .....	31,576	—	—	186,491
Special payments .....	—	—	—	—
Grants in lieu of municipal taxes on federal and provincial property .....	—	—	35,107	..
<b>Totals .....</b>	<b>471,428</b>	<b>—</b>	<b>35,107</b>	<b>186,491</b>

**II. Amounts eliminated from expenditure of paying governments in arriving at Tables 2 and 7**

	Paid by federal to		Paid by provincial to municipal
	Provincial	Municipal	
	thousands of dollars		
Fiscal and tax-sharing arrangements .....	433,465	—	—
Share of income tax on power utilities .....	6,387	—	—
Statutory subsidies and unconditional grants .....	31,579	—	195,257
Special payments .....	—	1,850	—
Grants in lieu of municipal taxes on federal and provincial property .....	—	37,752	5,127
Totals .....	471,431	39,602	200,384

**III. Amounts eliminated from revenue and expenditure of receiving governments in arriving at Net General Revenue and Net General Expenditure**

	Received by federal from provincial	Received by provincial from		Received by municipal from	
		Federal	Municipal	Federal	Provincial
	thousands of dollars				
Grants-in-aid and shared-cost contributions:					
Highways, roads and bridges .....	128	100,664	10,500	4,282	172,111
Hospital care .....	—	359,616	10,251	—	2,455
Other health .....	—	28,750	2,390	—	1,873
Aid to aged persons.....	—	32,637	—	—	—
Aid to unemployed and unemployables .....	—	81,756	—	—	59,722
Education .....	—	135,009	885	73	43,843
Natural resources and primary industries.....	380	43,419 <sup>1</sup>	109	—	—
Other .....	—	72,882	4,365	158	29,177
Totals .....	508	854,733	28,500	4,513	309,181

<sup>1</sup> Includes \$1,899,000 received by the Province of Quebec. See footnote 3, Table 1.

**TABLE 6. Consolidated Net General Revenue of Provincial and Municipal Governments**  
**After Elimination of Federal Conditional Transfers and All Provincial-Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1965**

No.	Source	Newfoundland		
		Provincial	Municipal	Total
		thousands of dollars		
	Taxes:			
	Income:			
1	Corporations .....	9, 295	—	9, 295
2	Individuals .....	6, 153	—	6, 153
3	General sales .....	20, 235	—	20, 235
4	Motor fuel and fuel oil sales .....	12, 134	—	12, 134
5	Other sales .....	1, 961	—	1, 961
6	Real and personal property .....	—	4, 639	4, 639
7	Business .....	—	1, 508	1, 508
8	Estate taxes and succession duties .....	—	—	—
9	Other .....	738	1, 233	1, 971
10	<b>Total taxes</b> .....	<b>50, 516</b>	<b>7, 380</b>	<b>57, 896</b>
	Privileges, licences and permits:			
11	Liquor control and regulation .....	4, 567	—	4, 567
12	Motor vehicles .....	3, 466	—	3, 466
13	Natural resources .....	3, 259	—	3, 259
14	Other .....	1, 174	224	1, 398
15	<b>Total privileges, etc. (items 11 to 14 incl.)</b> .....	<b>12, 466</b>	<b>224</b>	<b>12, 690</b>
16	Sales and services .....	561	365	926
17	Fines and penalties .....	471	11	482
	Contributions:			
	Enterprise:			
18	In lieu of taxes — Federal .....	—	7	7
19	In lieu of taxes — Provincial .....	—	—	—
20	Profits from liquor boards and commissions .....	3, 896	—	3, 896
21	Miscellaneous .....	—	102	102
22	Other contributions .....	—	506	506
23	Other revenue .....	307	403	710
24	<b>Sub-totals (items 10 to 23 incl.)</b> .....	<b>68, 217</b>	<b>8, 998</b>	<b>77, 215</b>
	Transfers from federal government:			
25	Fiscal and tax-sharing arrangements <sup>1</sup> .....	34, 112	—	34, 112
26	Subsidies .....	9, 656	—	9, 656
27	In lieu of taxes .....	—	216	216
28	<b>Totals</b> .....	<b>111, 985</b>	<b>9, 214</b>	
29	<b>Consolidated net general revenue</b> .....			<b>121, 199</b>

See footnote at end of table.

**TABLE 6. Consolidated Net General Revenue of Provincial and Municipal Governments  
After Elimination of Federal Conditional Transfers and All Provincial-Municipal Transfers  
For Fiscal Year Ended Nearest to December 31, 1965**

Prince Edward Island			Nova Scotia			New Brunswick			No.
Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	
thousands of dollars									
941	—	941	7, 801	—	7, 801	6, 868	—	6, 868	1
1, 240	—	1, 240	13, 771	—	13, 771	9, 458	—	9, 458	2
3, 566	—	3, 566	21, 712	—	21, 712	14, 889	—	14, 889	3
3, 582	—	3, 582	24, 908	—	24, 908	20, 275	—	20, 275	4
1, 059	—	1, 059	990	—	990	2, 749	—	2, 749	5
—	3, 542	3, 542	98	47, 220	47, 318	454	36, 974	37, 428	6
—	457	457	—	1, 992	1, 992	—	—	—	7
—	—	—	—	—	—	—	—	—	8
145	139	284	1, 279	2, 287	3, 566	1, 082	3, 448	4, 530	9
10, 533	4, 138	14, 671	70, 559	51, 499	122, 058	55, 775	40, 422	96, 197	10
43	—	43	254	—	254	—	—	—	11
974	—	974	7, 560	—	7, 560	6, 418	—	6, 418	12
19	—	19	1, 624	—	1, 624	4, 993	—	4, 993	13
140	69	209	848	522	1, 370	1, 102	325	1, 427	14
1, 176	69	1, 245	10, 286	522	10, 808	12, 513	325	12, 838	15
441	15	456	3, 529	844	4, 373	2, 326	564	2, 890	16
104	92	196	526	1, 200	1, 726	439	671	1, 110	17
—	3	3	—	771	771	—	117	117	18
—	—	—	—	368	368	—	82	82	19
1, 812	—	1, 812	15, 003	—	15, 003	12, 224	—	12, 224	20
—	92	92	27	532	559	—	808	808	21
—	3	3	—	258	258	—	197	197	22
63	8	71	3	691	694	161	426	587	23
14, 129	4, 420	18, 549	99, 933	56, 685	156, 618	83, 438	43, 612	127, 050	24
9, 736	—	9, 736	48, 340	—	48, 340	43, 138	—	43, 138	25
657	—	657	2, 132	—	2, 132	1, 745	—	1, 745	26
—	125	125	—	2, 775	2, 775	—	3, 303	3, 303	27
24, 522	4, 545		150, 405	59, 460		128, 321	46, 915		28
		29, 067			209, 865			175, 236	29

**TABLE 6. Consolidated Net General Revenue of Provincial and Municipal Governments — Continued**  
**After Elimination of Federal Conditional Transfers and All Provincial — Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1965**

No.	Source	Quebec		
		Provincial	Municipal <sup>2</sup>	Total
		thousands of dollars		
	Taxes:			
	Income:			
1	Corporations .....	144,404	—	144,404
2	Individuals .....	335,727	—	335,727
3	General sales .....	327,598	—	327,598
4	Motor fuel and fuel oil sales .....	192,304	—	192,304
5	Other sales .....	68,970	—	68,970
6	Real and personal property .....	—	198,899	198,899
7	Business .....	—	35,117	35,117
8	Estate taxes and succession duties .....	35,927	—	35,927
9	Other .....	41,072	9,560	50,632
10	<b>Total taxes .....</b>	<b>1,146,002</b>	<b>243,576</b>	<b>1,389,578</b>
	Privileges, licences and permits:			
11	Liquor control and regulation .....	21,265	—	21,265
12	Motor vehicles .....	57,092	—	57,092
13	Natural resources .....	41,524	—	41,524
14	Other .....	15,893	8,834	24,727
15	<b>Total privileges, etc. (items 11 to 14 incl.) .....</b>	<b>135,774</b>	<b>8,834</b>	<b>144,608</b>
16	Sales and services .....	12,856	13,079	25,935
17	Fines and penalties .....	3,667	12,941	16,608
	Contributions:			
	Enterprises:			
18	In lieu of taxes — Federal .....	—	1,218	1,218
19	In lieu of taxes — Provincial .....	—	—	—
20	Profits from liquor boards and commissions .....	60,376	—	60,376
21	Miscellaneous .....	19,648	—	19,648
22	Other contributions .....	—	751	751
23	Other revenue .....	3,655	24,965	28,620
24	<b>Sub-totals (items 10 to 23 incl.) .....</b>	<b>1,381,978</b>	<b>305,364</b>	<b>1,687,342</b>
	Transfers from federal government:			
25	Fiscal and tax-sharing arrangements <sup>1</sup> .....	213,566 <sup>3</sup>	—	213,566
26	Subsidies .....	3,962	—	3,962
27	In lieu of taxes .....	—	2,807	2,807
28	<b>Totals .....</b>	<b>1,599,506<sup>3</sup></b>	<b>308,171</b>	
29	<b>Consolidated net general revenue .....</b>			<b>1,907,677</b>

See footnotes at end of table.

**TABLE 6. Consolidated Net General Revenue of Provincial and Municipal Governments — Continued**  
**After Elimination of Federal Conditional Transfers and All Provincial — Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1965**

Ontario			Manitoba			Saskatchewan			No.
Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	
thousands of dollars									
233,734	—	233,734	22,782	—	22,782	16,363	—	16,363	1
292,404	—	292,404	32,385	—	32,385	30,120	—	30,120	2
226,198	—	226,198	—	—	—	44,979	—	44,979	3
253,522	—	253,522	39,758	—	39,758	30,468	—	30,468	4
21,593	—	21,593	9,097	—	9,097	3,728	—	3,728	5
1,529	877,860	879,389	—	94,846	94,846	5	108,461	108,466	6
—	—	—	—	7,230	7,230	—	—	—	7
56,968	—	56,968	—	—	—	4	—	4	8
183,300	43	183,343	16,177	617	16,794	19,608	1,456	21,064	9
<b>1,269,248</b>	<b>877,903</b>	<b>2,147,151</b>	<b>120,199</b>	<b>102,693</b>	<b>222,892</b>	<b>145,275</b>	<b>109,917</b>	<b>255,192</b>	10
30,500	—	30,500	3,121	—	3,121	128	—	128	11
100,664	—	100,664	13,289	—	13,289	9,990	—	9,990	12
45,683	—	45,683	7,349	—	7,349	44,411	—	44,411	13
11,324	9,529	20,853	1,973	1,942	3,915	1,890	1,936	3,826	14
<b>188,171</b>	<b>9,529</b>	<b>197,700</b>	<b>25,732</b>	<b>1,942</b>	<b>27,674</b>	<b>56,419</b>	<b>1,936</b>	<b>58,355</b>	15
22,496	—	22,496	3,659	988	4,647	8,585	2,900	11,485	16
3,475	11,564	15,039	792	3,375	4,167	1,166	2,902	4,068	17
—	4,188	4,188	—	408	408	—	783	783	18
—	6,370	6,370	—	1,090	1,090	—	2,296	2,296	19
95,987	—	95,987	17,924	—	17,924	18,443	—	18,443	20
—	1,528	1,528	—	2,205	2,205	4,725	5,011	9,736	21
—	626	626	—	560	560	—	899	899	22
836	54,142	54,978	22	1,526	1,548	642	1,376	2,018	23
<b>1,580,213</b>	<b>965,850</b>	<b>2,546,063</b>	<b>168,328</b>	<b>114,787</b>	<b>283,115</b>	<b>235,255</b>	<b>128,020</b>	<b>363,275</b>	24
18,158	—	18,158	28,342	—	28,342	29,054	—	29,054	25
4,624	—	4,624	2,117	—	2,117	2,124	—	2,124	26
—	17,106	17,106	—	2,442	2,442	—	1,127	1,127	27
<b>1,602,995</b>	<b>982,956</b>		<b>198,787</b>	<b>117,229</b>		<b>266,433</b>	<b>129,147</b>		28
		<b>2,585,951</b>			<b>316,016</b>			<b>395,580</b>	29

**TABLE 6. Consolidated Net General Revenue of Provincial and Municipal Government — Concluded**  
**After Elimination of Federal Conditional Transfers and All Provincial-Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1965**

No.	Source	Alberta		
		Provincial	Municipal	Total
		thousands of dollars		
	Taxes:			
	Income:			
1	Corporations .....	30,617	—	30,617
2	Individuals .....	41,196	—	41,196
3	General sales .....	—	—	—
4	Motor fuel and fuel oil sales .....	44,221	—	44,221
5	Other sales .....	1,141	—	1,141
6	Real and personal property .....	—	153,031	153,031
7	Business .....	—	8,792	8,792
8	Estate taxes and succession duties .....	1	—	1
9	Other .....	3,280	—	3,280
10	<b>Total taxes</b> .....	<b>120,456</b>	<b>161,823</b>	<b>282,279</b>
	Privileges, licences and permits:			
11	Liquor control and regulation .....	1,295	—	1,295
12	Motor vehicles .....	16,673	—	16,673
13	Natural resources .....	257,417	—	257,417
14	Other .....	3,556	3,801	7,357
15	<b>Total privileges, etc. (items 11 to 14 incl.)</b> .....	<b>278,941</b>	<b>3,801</b>	<b>282,742</b>
16	Sales and services .....	9,265	9,945	19,210
17	Fines and penalties .....	2,313	5,075	7,388
	Contributions:			
	Enterprise:			
18	In lieu of taxes — Federal .....	—	—	—
19	In lieu of taxes — Provincial .....	—	2,671	2,671
20	Profits from liquor boards and commissions .....	29,211	—	29,211
21	Miscellaneous .....	1,225	17,619	18,844
22	Other contributions .....	—	81	81
23	Other revenue .....	434	4,409	4,843
24	<b>Sub-totals (items 10 to 23 incl.)</b> .....	<b>441,845</b>	<b>205,424</b>	<b>647,269</b>
	Transfers from federal government:			
25	Fiscal and tax-sharing arrangements <sup>1</sup> .....	8,577	—	8,577
26	Subsidies .....	2,887	—	2,887
27	In lieu of taxes .....	—	2,517	2,517
28	<b>Totals</b> .....	<b>453,309</b>	<b>207,941</b>	
29	<b>Consolidated net general revenue</b> .....			<b>661,250</b>

<sup>1</sup> The total for all provinces, namely \$439,852,000, includes the provincial share of income tax on power utilities amounting to \$6,387,000.

**TABLE 6. Consolidated Net General Revenue of Provincial and Municipal Governments — Concluded**  
**After Elimination of Federal Conditional Transfers and All Provincial-Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1965**

British Columbia			Yukon			Northwest Territories			Total			No.
Pro- vincial	Munici- pal	Total	Terri- torial	Munici- pal	Total	Terri- torial	Munici- pal	Total	Pro- vincial	Munici- pal <sup>2</sup>	Total	
thousands of dollars												
50,681	—	50,681	—	—	—	—	—	—	523,486	—	523,486	1
71,899	—	71,899	—	—	—	—	—	—	834,353	—	834,353	2
154,162	—	154,162	—	—	—	—	—	—	813,339	—	813,339	3
57,084	—	57,084	532	—	532	805	—	805	679,593	—	679,593	
2,268	—	2,268	107	—	107	—	—	—	113,663	—	113,663	
8,312	194,168	202,480	313	227	540	35	499	534	10,746	1,720,366	1,731,112	6
—	5,370	5,370	—	—	—	—	11	11	—	60,477	60,477	7
14,992	—	14,992	—	—	—	—	—	—	107,892	—	107,892	8
4,396	8	4,404	—	—	—	—	8	8	271,077	18,799	289,876	9
<b>363,794</b>	<b>199,546</b>	<b>563,340</b>	<b>952</b>	<b>227</b>	<b>1,179</b>	<b>840</b>	<b>518</b>	<b>1,358</b>	<b>3,354,149</b>	<b>1,799,642</b>	<b>5,153,791</b>	10
666	—	666	18	—	18	69	—	69	61,926	—	61,926	11
27,513	—	27,513	229	—	229	85	—	85	243,953	—	243,953	12
101,962	—	101,962	38	—	38	49	—	49	508,328	—	508,328	13
3,818	8,706	12,524	140	32	172	42	14	56	41,900	35,934	77,834	14
<b>133,959</b>	<b>8,706</b>	<b>142,665</b>	<b>425</b>	<b>32</b>	<b>457</b>	<b>245</b>	<b>14</b>	<b>259</b>	<b>856,107</b>	<b>35,934</b>	<b>892,041</b>	15
10,716	8,541	19,257	41	1	42	52	11	63	74,527	37,253	111,780	16
1,378	7,219	8,597	38	8	46	32	11	43	14,401	45,069	59,470	17
—	973	973	—	—	—	—	—	—	—	8,468	8,468	18
—	2,086	2,086	—	—	—	—	—	—	—	14,963	14,963	19
41,205	—	41,205	920	—	920	1,157	—	1,157	298,158	—	298,158	20
—	3,518	3,518	—	—	—	—	4	4	25,625	31,419	57,044	21
—	2,876	2,876	—	—	—	—	68	68	—	6,825	6,825	22
88	1,449	1,537	3	9	12	2	2	4	6,216	89,406	95,622	23
<b>551,140</b>	<b>234,914</b>	<b>786,054</b>	<b>2,379</b>	<b>277</b>	<b>2,656</b>	<b>2,328</b>	<b>628</b>	<b>2,956</b>	<b>4,629,183</b>	<b>2,068,979</b>	<b>6,698,162</b>	24
1,332	—	1,332	2,629	—	2,629	2,868	—	2,868	439,852 <sup>3</sup>	—	439,852 <sup>3</sup>	25
1,672	—	1,672	—	—	—	—	—	—	31,576	—	31,576	26
—	2,491	2,491	—	47	47	—	151	151	—	35,107	35,107	27
<b>554,144</b>	<b>237,405</b>		<b>5,008</b>	<b>324</b>		<b>5,196</b>	<b>779</b>		<b>5,100,611<sup>3</sup></b>	<b>2,104,086</b>		28
		<b>791,549</b>			<b>5,332</b>			<b>5,975</b>			<b>7,204,697<sup>3</sup></b>	29

<sup>2</sup> In the province of Quebec, the fiscal year-end of the cities of Hull, Lauzon, Levis, La Tuque, Montreal, Quebec and Vanier (formerly West Quebec) is April 30. See "Note" in Introduction, page 5.

<sup>3</sup> An amount of \$1,899,000 has been eliminated from the revenue of the province of Quebec (See footnote 3 Table 1).

**TABLE 7. Consolidated Net General Expenditure of Provincial and Municipal Governments**  
**After Elimination of Federal Conditional Transfers and All Provincial-Municipal Transfers**  
**For Fiscal Year Ended Nearest December 31, 1965**

No.	Function	Newfoundland		
		Provincial	Municipal	Total
		thousands of dollars		
	Health:			
1	Hospital care .....	16,265	—	16,265
2	Other .....	3,950	10	3,960
3	<b>Total health .....</b>	<b>20,215</b>	<b>10</b>	<b>20,225</b>
4	Sanitation and waste removal .....	—	1,265	1,265
	Social welfare:			
5	Aid to unemployed, unemployables and mothers' allowances .....	8,296	—	8,296
6	Aid to blind and disabled persons .....	971	—	971
7	Old age assistance .....	2,148	—	2,148
8	Other aid to the aged .....	135	—	135
9	Winter works .....	—	—	—
10	Other .....	2,372	2	2,374
11	<b>Total social welfare .....</b>	<b>13,922</b>	<b>2</b>	<b>13,924</b>
12	Education .....	28,622	664	29,286
	Transportation and communications:			
13	Highways, roads and bridges .....	32,377	7,031	39,408
14	Other .....	142	—	142
15	<b>Total transportation and communications .....</b>	<b>32,519</b>	<b>7,031</b>	<b>39,550</b>
16	Natural resources and primary industries .....	5,520	—	5,520
17	Debt charges excluding debt retirement .....	11,209	798	12,007
18	Contributions to own government enterprises .....	1,259	113	1,372
	Other expenditure:			
19	General government .....	7,213	3,632	10,845
20	Protection of persons and property .....	4,801	887	5,688
21	Recreation and cultural services .....	670	1,407	2,077
22	Other .....	1,967	462	2,429
23	<b>Total other expenditure .....</b>	<b>14,651</b>	<b>6,388</b>	<b>21,039</b>
24	<b>Totals .....</b>	<b>127,917</b>	<b>16,271</b>	
25	<b>Consolidated net general expenditure .....</b>			<b>144,188</b>

**TABLE 7. Consolidated Net General Expenditure of Provincial and Municipal Governments**  
**After Elimination of Federal Conditional Transfers and All Provincial-Municipal Transfers**  
**For Fiscal Year Ended Nearest December 31, 1965**

Prince Edward Island			Nova Scotia			New Brunswick			No.
Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	
thousands of dollars									
3,000	1	3,001	29,990	3,219	33,209	21,570	709	22,279	1
621	—	621	3,646	476	4,122	2,919	516	3,435	2
3,621	1	3,622	33,636	3,695	37,331	24,489	1,225	25,714	3
—	123	123	—	3,372	3,372	—	1,360	1,360	4
196	60	256	4,058	474	4,532	2,966	734	3,700	5
389	—	389	1,711	—	1,711	1,212	—	1,212	6
493	—	493	2,193	—	2,193	2,177	—	2,177	7
1,871	—	1,871	282	1,129	1,411	213	79	292	8
185	—	185	54	—	54	—	—	—	9
346	1	347	1,542	775	2,317	2,105	751	2,856	10
3,480	61	3,541	9,840	2,378	12,218	8,673	1,564	10,237	11
5,316	2,563	7,879	40,063	31,176	71,239	21,502	30,244	51,746	12
7,647	616	8,263	34,796	5,703	40,499	33,262	5,732	38,994	13
61	—	61	567	—	567	593	—	593	14
7,708	616	8,324	35,363	5,703	41,066	33,855	5,732	39,587	15
1,352	—	1,352	5,781	—	5,781	7,599	—	7,599	16
2,607	842	3,449	13,125	5,820	18,945	11,723	4,742	16,465	17
1	8	9	419	74	493	17	562	579	18
4,088	284	4,372	6,099	4,313	10,412	7,975	4,386	12,361	19
596	555	1,151	4,530	8,735	13,265	3,505	6,247	9,752	20
351	296	647	1,910	2,272	4,182	520	1,900	2,420	21
565	105	670	2,428	3,479	5,907	1,851	4,247	6,098	22
5,600	1,240	6,840	14,967	18,799	33,766	13,851	16,780	30,631	23
29,685	5,454		153,194	71,017		121,709	62,209		24
		35,139			224,211			183,918	25

**TABLE 7. Consolidated Net General Expenditure of Provincial and Municipal Governments — Continued**

**After Elimination of Federal Conditional Transfers and All Provincial-Municipal Transfers  
For Fiscal Year Ended Nearest to December 31, 1965**

No.	Function	Quebec		
		Provincial	Municipal <sup>1</sup>	Total
		thousands of dollars		
	Health:			
1	Hospital care .....	401,464	119	401,583
2	Other .....	18,377	6,717	25,094
33	<b>Total health .....</b>	<b>419,841</b>	<b>6,836</b>	<b>426,677</b>
4	Sanitation and waste removal .....	—	15,984	15,984
	Social welfare:			
5	Aid to unemployed, unemployables and mothers' allowances	94,837	1,118	95,955
6	Aid to blind and disabled persons .....	20,098	—	20,098
7	Old age assistance .....	38,647	—	38,647
8	Other aid to the aged .....	7	3,611	3,618
9	Winter works .....	17,138	—	17,138
10	Other .....	56,079	3,017	59,096
11	<b>Total social welfare .....</b>	<b>226,806</b>	<b>7,746</b>	<b>234,552</b>
12	Education .....	476,683	<sup>2</sup>	476,683
	Transportation and communications:			
13	Highways, roads and bridges .....	288,402	39,790	328,192
14	Other .....	2,178	—	2,178
15	<b>Total transportation and communications .....</b>	<b>290,580</b>	<b>39,790</b>	<b>330,370</b>
16	Natural resources and primary industries .....	105,008 <sup>3</sup>	—	105,008
17	Debt charges excluding debt retirement .....	59,562	48,364	107,926
18	Contributions to own government enterprises .....	—	—	—
	Other expenditure:			
19	General government .....	60,202	68,467	128,669
20	Protection of persons and property .....	72,033	90,072	162,105
21	Recreation and cultural services .....	8,004	24,243	32,247
22	Other .....	27,726	150,244	177,970
23	<b>Total other expenditure .....</b>	<b>167,965</b>	<b>333,026</b>	<b>500,991</b>
24	<b>Totals .....</b>	<b>1,746,445<sup>1</sup></b>	<b>451,746</b>	
25	<b>Consolidated net general expenditure .....</b>			<b>2,198,191</b>

See footnotes at end of table.

**TABLE 7. Consolidated Net General Expenditure of Provincial and Municipal Governments — Continued**  
**After Elimination of Federal Conditional Transfers and All Provincial—Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1965**

Ontario			Manitoba			Saskatchewan			No.
Provincial	Municipal	Total	Provincial	Municipal	Total	Provincial	Municipal	Total	
thousands of dollars									
289,608	23,356	312,964	37,148	741	37,889	41,458	4,149	45,607	1
23,256	11,941	35,197	6,618	1,292	7,910	29,912	1,258	31,170	2
312,864	35,297	348,161	43,766	2,033	45,799	71,370	5,407	76,777	3
—	112,118	112,118	—	9,921	9,921	—	7,710	7,710	4
36,348	7,087	43,435	3,991	1,277	5,268	5,678	403	6,081	5
8,349	—	8,349	856	—	856	1,098	—	1,098	6
10,000	—	10,000	2,195	—	2,195	2,166	—	2,166	7
6,773	—	6,773	989	—	989	5,586	179	5,765	8
2,974	—	2,974	95	—	95	514	—	514	9
25,038	24,928	49,966	6,134	827	6,961	4,952	606	5,558	10
89,482	32,015	121,497	14,260	2,104	16,364	19,994	1,188	21,182	11
508,039	453,597	961,636	62,596	49,727	112,323	68,984	67,938	136,922	12
337,406	223,666	561,072	41,725	29,254	70,979	47,047	28,736	75,783	13
958	—	958	167	—	167	1,147	—	1,147	14
338,364	223,666	562,030	41,892	29,254	71,146	48,194	28,736	76,930	15
59,735	—	59,735	18,870	—	18,870	16,994	—	16,994	16
63,797	100,722	164,519	6,571	9,568	16,139	— 3,817	8,823	5,006	17
579	13,573	14,152	—	4,067	4,067	—	4,538	4,538	18
75,892	83,376	159,268	5,730	13,546	19,276	10,511	9,844	20,355	19
76,129	154,043	230,172	8,606	15,687	24,293	9,125	11,718	20,843	20
11,670	57,352	69,022	3,489	6,052	9,541	5,493	10,610	16,103	21
17,516	38,073	55,589	4,947	3,566	8,513	3,695	4,961	8,656	22
181,207	332,844	514,051	22,772	38,851	61,623	28,824	37,133	65,957	23
1,554,067	1,303,832		210,727	145,525		250,543	161,473		24
		2,857,899			356,252			412,016	25

**TABLE 7. Consolidated Net General Expenditure of Provincial and Municipal Governments — Concluded**  
**After Elimination of Federal Conditional Transfers and All Provincial-Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1965**

No.	Function	Alberta		
		Provincial	Municipal	Total
		thousands of dollars		
	Health:			
1	Hospital care .....	54,094	11,997	66,091
2	Other .....	8,508	3,552	12,060
3	<b>Total health .....</b>	<b>62,602</b>	<b>15,549</b>	<b>78,151</b>
4	Sanitation and waste removal .....	—	16,068	16,068
	Social welfare:			
5	Aid to unemployed, unemployables and mothers' allowances .....	17,890	—	17,890
6	Aid to blind and disabled persons .....	1,824	—	1,824
7	Old age assistance .....	2,963	—	2,963
8	Other aid to the aged .....	1,758	—	1,758
9	Winter works .....	900	—	900
10	Other .....	7,607	2,797	10,404
11	<b>Total social welfare .....</b>	<b>32,942</b>	<b>2,797</b>	<b>35,739</b>
12	Education .....	141,752	91,297	233,049
	Transportation and communications:			
13	Highways, roads and bridges .....	74,064	52,622	126,686
14	Other .....	282	—	282
15	<b>Total transportation and communications .....</b>	<b>74,346</b>	<b>52,622</b>	<b>126,968</b>
16	Natural resources and primary industries .....	30,552	—	30,552
17	Debt charges excluding debt retirement .....	— 22,222	20,692	— 1,530
18	Contributions to own government enterprises .....	—	4,110	4,110
	Other expenditure:			
19	General government .....	8,749	13,774	22,523
20	Protection of persons and property .....	21,896	28,140	50,036
21	Recreation and cultural services .....	4,630	17,453	22,083
22	Other .....	5,527	5,209	10,736
23	<b>Total other expenditure .....</b>	<b>40,802</b>	<b>64,576</b>	<b>105,378</b>
24	<b>Totals .....</b>	<b>360,774</b>	<b>267,711</b>	
25	<b>Consolidated net general expenditure .....</b>			<b>628,485</b>

<sup>1</sup> In the province of Quebec, the fiscal year-end of the cities of Hull, Lauzon, Lévis, La Tuque, Montreal, Quebec and Vanier (formerly West Quebec) is April 30. See "Note" in Introduction, page 5.

**TABLE 7. Consolidated Net General Expenditure of Provincial and Municipal Governments — Concluded**  
**After Elimination of Federal Conditional Transfers and All Provincial-Municipal Transfers**  
**For Fiscal Year Ended Nearest to December 31, 1965**

British Columbia			Yukon			Northwest Territories			Total			No.
Provincial	Municipal	Total	Territorial	Municipal	Total	Territorial	Municipal	Total	Provincial	Municipal <sup>1</sup>	Total	
thousands of dollars												
60,437	1,281	61,718	337	—	337	604	7	611	955,975	45,579	1,001,554	1
15,018	2,040	17,058	243	—	243	816	5	821	113,884	27,807	141,691	2
<b>75,455</b>	<b>3,321</b>	<b>78,776</b>	<b>580</b>	<b>—</b>	<b>580</b>	<b>1,420</b>	<b>12</b>	<b>1,432</b>	<b>1,069,859</b>	<b>73,386</b>	<b>1,143,245</b>	3
—	30,997	30,997	—	48	48	—	49	49	—	199,015	199,015	4
10,431	3,689	14,120	36	—	36	88	—	88	184,815	14,842	199,657	5
1,343	—	1,343	2	—	2	37	—	37	37,890	—	37,890	6
2,778	—	2,778	14	—	14	76	—	76	65,850	—	65,850	7
12,820	1,415	14,235	12	—	12	—	—	—	30,446	6,413	36,859	8
493	—	493	—	—	—	172	—	172	22,525	—	22,525	9
8,240	1,251	9,491	163	—	163	130	3	133	114,708	34,958	149,666	10
<b>36,105</b>	<b>6,355</b>	<b>42,460</b>	<b>227</b>	<b>—</b>	<b>227</b>	<b>503</b>	<b>3</b>	<b>506</b>	<b>456,234</b>	<b>56,213</b>	<b>512,447</b>	11
124,177	115,585	239,762	2,116	—	2,116	2,762	292	3,054	1,482,612	843,083 <sup>2</sup>	2,325,695 <sup>2</sup>	12
94,707	42,531	137,238	860	147	1,007	205	127	332	992,498	435,955	1,428,453	13
2,154	—	2,154	185	—	185	8	—	8	8,442	—	8,442	14
<b>96,861</b>	<b>42,531</b>	<b>139,392</b>	<b>1,045</b>	<b>147</b>	<b>1,192</b>	<b>213</b>	<b>127</b>	<b>340</b>	<b>1,000,940</b>	<b>435,955</b>	<b>1,436,895</b>	15
35,381	—	35,381	56	—	56	89	—	89	286,937 <sup>3</sup>	—	286,937 <sup>3</sup>	16
— 5,062	23,024	17,962	223	1	224	—	7	7	137,716	223,403	361,119	17
66,608	2,579	69,187	—	—	—	—	91	91	68,883	29,715	98,598	18
24,604	17,575	42,179	706	78	784	289	146	435	212,058	219,421	431,479	19
22,987	38,614	61,601	536	120	656	850	60	910	225,594	354,878	580,472	20
5,829	22,680	28,509	275	25	300	105	61	166	42,946	144,351	187,297	21
36,739	9,600	46,339	256	12	268	151	45	196	103,368	220,003	323,371	22
<b>90,159</b>	<b>88,469</b>	<b>178,628</b>	<b>1,773</b>	<b>235</b>	<b>2,008</b>	<b>1,395</b>	<b>312</b>	<b>1,707</b>	<b>583,966</b>	<b>938,653</b>	<b>1,522,619</b>	23
<b>519,684</b>	<b>312,861</b>		<b>6,020</b>	<b>431</b>		<b>6,382</b>	<b>893</b>		<b>5,087,147</b>	<b>2,799,423<sup>2</sup></b>		24
		<b>832,545</b>			<b>6,451</b>			<b>7,275</b>			<b>7,886,570<sup>3</sup></b>	25

<sup>2</sup> Data for Quebec schools not available.

<sup>3</sup> An amount of \$1,899,000 has been eliminated from the expenditure of the Province of Quebec. See footnote 3 Table 1.

**TABLE 8. Reconciliation of Net General AND Consolidated Net General Revenue  
and Expenditure — All Governments  
For Fiscal Year Ended Nearest to December 31, 1965**

	Federal	Provincial	Municipal	Total
	thousands of dollars			
Net general revenue <sup>2</sup> .....	8,694,552	5,100,611 <sup>1</sup>	2,290,577	16,085,740
Inter-government transfers eliminated from revenue of receiving governments (see Table 5, I for detail) .....	—	471,428	221,598	693,026
<b>Total consolidated net general revenue .....</b>	<b>8,694,552</b>	<b>4,629,183</b>	<b>2,068,979</b>	<b>15,392,714</b>
Net general expenditure <sup>2</sup> .....	8,533,057	5,287,531 <sup>1</sup>	2,799,423	16,620,011
Inter-government transfers eliminated from expenditure of paying government (see Table 5, II for detail) .....	511,033	200,384	—	711,417
<b>Total consolidated net general expenditure .....</b>	<b>8,022,024</b>	<b>5,087,147</b>	<b>2,799,423</b>	<b>15,908,594</b>

<sup>1</sup> An amount of \$1,899,000 has been eliminated from the revenue and expenditure of the Province of Quebec. This amount represents compensation due to withdrawal from a Category II program under the Established Programs (Interim Arrangements) Act and which is treated as a conditional grant for purposes of this report.

<sup>2</sup> See paragraph 2 of the Introduction on page 5.







**CONSOLIDATED GOVERNMENT FINANCE**  
**FEDERAL, PROVINCIAL AND MUNICIPAL GOVERNMENTS**  
**REVENUE AND EXPENDITURE**

**1966**

(Fiscal Year Ended Nearest to December 31, 1966)

*Published by Authority of*  
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### **SYMBOLS**

The following standard symbols are used in Dominion Bureau of Statistics publications:

- .. figures not available.
- ... figures not appropriate or not applicable.
- nil or zero.
- amount too small to be expressed.
- p preliminary figures.
- r revised figures.

# CONSOLIDATED GOVERNMENT FINANCE

## FEDERAL, PROVINCIAL AND MUNICIPAL GOVERNMENTS

### REVENUE AND EXPENDITURE

1966

(Fiscal Year Ended Nearest to December 31, 1966)

#### INTRODUCTION

This publication presents a consolidation of the revenue and expenditure statistics of the federal, provincial, territorial and municipal governments in Canada for the fiscal year ended nearest December 31, 1966. In addition, as a basis for meaningful interprovincial comparisons, a similar consolidation is presented for provincial-municipal governments. The main object of these consolidations is to reflect the relationship between government and the public in respect of revenues raised and services provided.

The consolidated revenue and expenditure statistics in this report are based on the data as published by DBS in Catalogue Nos. 68-211 "Federal Government Finance, 1966"; 68-207 "Provincial Government Finance, 1966"; and 68-204 "Municipal Government Finance, 1966". In these publications the term "general" embraces current (ordinary) and capital budgetary transactions as well as certain non-budgetary transactions. Those in the latter category relate to the federal and provincial special funds for example, the Old-age Security Fund, National Capital Commission, the Saskatchewan Crop Insurance Board, the Ontario Hospital Services Commission, etc. which are excluded from government budgetary provisions but which are, for these statistical series, included as an integral part of government. Remittances of profit by government enterprises are included in revenue, and, reimbursements by government of government enterprise losses are included in expenditure. Revenue and expenditure of government enterprises are excluded as are those of municipal hospitals, libraries and other special activities of local government.

The term "gross" as used in these Financial Management Series of statistics means that certain items of revenue and expenditure, which were netted in the published public accounts documents, are added back to the relevant classifications. This is done in order to achieve a degree of intergovernmental comparability which would otherwise be lacking.

In the individual basic source documents, the caption "Cost of services provided" is intended to give a measure of the cost of services provided by each level of government. It includes the cost of services which are partly financed from conditional and unconditional grants received and to the extent that this is so, the cost of services provided by each government differs from the cost to the particular level of government of services provided.

Through the process of consolidation, intergovernment transfers are eliminated. Intergovernment conditional transfers are functionalized and eliminated from the relevant revenue and expenditure of the receiving government. Intergovernment unconditional transfers are eliminated from the revenue of the receiving government and from the expenditure of the paying government. The consolidated revenue (after the elimination of intergovernment transfers) represents the total revenue raised by all levels of government together, and the consolidated expenditures (after the elimination of intergovernment transfers) represents the cost to all levels of government together, of services provided. (Because of the differences in accounting methods and fiscal year-ends, the amounts of intergovernment transfers made by one level of government do not necessarily coincide with amounts shown as having been received by another level of government.)

Tables on consolidated direct and indirect debt are not included in this report. Increasing incidence and extent of intergovernment financing has caused the whole area of what constitutes government debt to be evaluated and studied. Pending completion of this review, consolidated government debt statistics have been deferred. Debt statistics however, are available, as in the past, in Catalogue Nos. 68-211, 68-209 and 68-204 for federal, provincial and municipal governments respectively.

**EXPLANATORY COMMENTS****Tables 1 and 2. Consolidated Government Revenue and Expenditure**

Detail of revenue and expenditure has been presented in the new standard format which was developed for use in the individual reports for each level of government. It should be noted however, that the classification "Public Works" in Municipal Government Finance (Catalogue No. 68-204) has been recast and included under the classification "Transportation and communications".

**Tables 3 and 4. Percentage Distribution of Total Consolidated Net General Revenue and Expenditure**

The percentage distribution shown in Tables 3 and 4 is based on the data in Tables 1 and 2 respectively. These indicate the percentage that the various categories of revenue and expenditure are of the total revenue and expenditure exclusive of transfers from one level of government to another.

**Table 5. Analysis of Intergovernment Transfers**

This table summarizes in general classifications, the amounts of intergovernment transfer payments that have been eliminated from gross general revenue and expenditure in arriving at consolidated revenue and expenditure.

Unconditional transfer payments received by provincial and municipal governments are detailed in Part I and unconditional transfer payments made

by federal and provincial governments are specified in Part II.

Part III of Table 5 is a tabulation of the amounts of grants-in-aid and shared-cost contributions which were eliminated from the gross general aggregations in order to arrive at consolidated revenue and expenditure.

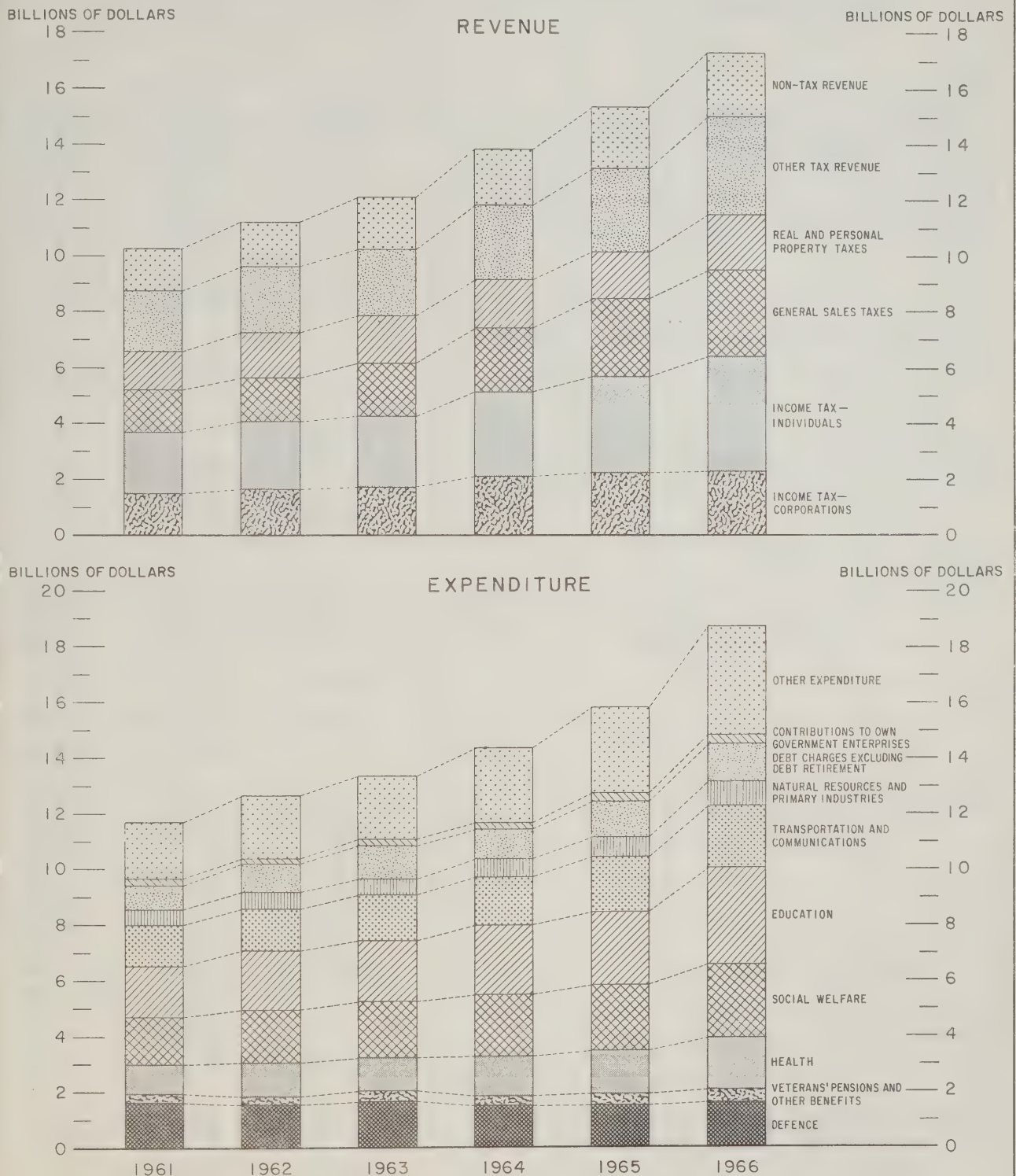
**Tables 6 and 7. Consolidated Provincial-Municipal Revenue and Expenditure**

These tables show the components of provincial-municipal consolidated revenue and expenditure after the elimination of conditional and unconditional provincial-municipal transfers. Federal government conditional and unconditional transfers paid to the provinces and municipalities remain in these statistics and are identified under items 42 and 43 in Table 6.

**Table 8. Reconciliation of Consolidated Government Revenue and Expenditure**

This table presents a reconciliation between net general revenue of and cost of services provided by federal, provincial and municipal governments (as published by the Dominion Bureau of Statistics for each level of government) and the total consolidated government revenue and expenditure (after the elimination of intergovernment transfers) as shown in Tables 1 and 2. Detail on the items of elimination is summarized in Table 5.

# CONSOLIDATED GOVERNMENT REVENUE AND EXPENDITURE (AFTER ELIMINATION OF INTER-GOVERNMENT TRANSFERS) FOR YEARS 1961 TO 1966 INCLUSIVELY



**TABLE 1. Consolidated Government Revenue**  
**(After Elimination of Inter-government Transfers)**  
**For the Fiscal Year Ended Nearest to December 31, 1966**

Source	Federal	Provincial-Municipal	Total
thousands of dollars			
<b>Taxes:</b>			
Income:			
Corporations .....	1,742,725	564,508	2,307,233
Individuals .....	3,050,420	1,108,562	4,158,982
On certain payments and credits to non-residents .....	203,621	—	203,621
On premiums of insurance companies .....	—	54,280	54,280
Other, on corporations .....	—	20,919	20,919
Real property .....	—	2,022,772	2,022,772
Personal property .....	—	15,167	15,167
Business .....	—	152,064	152,064
Special assessments (owners' share) .....	—	119,058	119,058
Poll .....	—	4,728	4,728
<b>Sales:</b>			
General .....	2,073,081	1,009,642	3,082,723
Motor fuel and fuel oil .....	—	743,603	743,603
Alcoholic beverages .....	—	735	735
Amusements and admissions .....	—	45,734	45,734
Tobacco .....	—	74,646	74,646
Other commodities and services .....	—	41,492	41,492
<b>Total sales taxes .....</b>	<b>2,073,081</b>	<b>1,915,852</b>	<b>3,988,933</b>
Excise duties and special excise taxes .....	774,578	—	774,578
Customs import duties .....	777,586	—	777,586
Estate taxes and succession duties .....	101,106	117,580	218,686
Hospital insurance premiums .....	—	188,831	188,831
Other taxes .....	170	34,083	34,253
<b>Total taxes .....</b>	<b>8,723,287</b>	<b>6,318,404</b>	<b>15,041,691</b>
<b>Privileges, licences and permits:</b>			
Liquor control and regulation .....	—	63,445	63,445
Motor vehicles .....	—	253,889	253,889
Natural resources .....	7,813	514,131	521,944
Other .....	31,206	99,200	130,406
<b>Total privileges, licences and permits .....</b>	<b>39,019</b>	<b>930,665</b>	<b>969,684</b>
Sales and services .....	120,989	161,118	282,107
Fines and penalties .....	3,483	49,967	53,450
Interest, discount, premium and foreign exchange .....	350,560	208,173	558,733
<b>Contributions from enterprises:</b>			
Liquor boards and commissions .....	—	327,061	327,061
Other enterprise remittances .....	163,670	61,317	224,987
<b>Total contributions from enterprises .....</b>	<b>163,670</b>	<b>388,378</b>	<b>552,048</b>
Bullion and coinage .....	6,861	—	6,861
Postal services .....	295,529	—	295,529
Other revenue .....	19,400	87,364	106,764
<b>Gross revenue from own sources .....</b>	<b>9,722,798</b>	<b>8,144,069</b>	<b>17,866,867</b>
Federal enterprises — in lieu of taxes .....	—	7,349	7,349
Provincial enterprises — in lieu of taxes .....	—	16,389	16,389
<b>Sub-totals .....</b>	<b>9,722,798</b>	<b>8,167,807</b>	<b>17,890,605</b>
<b>Deduct:</b>			
Revenue derived from expenditure functions .....	7,469	26,155	33,624
Interest revenue (contra debt charges) .....	289,922	174,926	464,848
<b>Totals .....</b>	<b>9,425,407</b>	<b>7,966,726</b>	
<b>Total consolidated government revenue .....</b>			<b>17,392,133</b>

**TABLE 2. Consolidated Government Expenditure**  
**(After Elimination of Inter-government Transfers)**  
**For the Fiscal Year Ended Nearest to December 31, 1966**

Function	Federal	Provincial-Municipal	Total
	thousands of dollars		
General government .....	428,471	517,674	946,145
Protection to persons and property .....	188,960	652,120	841,080
Transportation and communications .....	668,563	1,592,258	2,260,821
Sanitation and waste removal.....	—	215,645	215,645
Health .....	510,157	1,392,826	1,902,983
Social welfare.....	2,095,917	544,715	2,640,632
Recreational and cultural services .....	86,625	255,387	342,012
Education .....	431,058	3,049,576	3,480,634
Natural resources and primary industries .....	543,018	358,344	901,362
Trade and industrial development .....	164,657	65,496	230,153
National capital region planning and development .....	37,296	—	37,296
Local government planning and development.....	—	24,631	24,631
Defence services and mutual aid.....	1,663,992	—	1,663,992
Veterans' pensions and other benefits .....	391,958	—	391,958
Debt charges (excluding retirement) .....	902,618	452,665	1,355,283
Contributions to enterprises.....	178,080	35,075	213,155
International co-operation and assistance .....	211,928	—	211,928
Other expenditure:			
Citizenship and immigration.....	22,507	—	22,507
External affairs .....	39,445	—	39,445
Postal services.....	335,735	—	335,735
Royal Canadian mint .....	3,218	—	3,218
Housing research and slum clearance.....	12,371	36,707	49,078
Home owners' subsidies .....	—	56,403	56,403
Emergency measures .....	11,166	1,773	12,939
Provision for reserves.....	—	44,639	44,639
Special projects .....	—	3,500	3,500
Other .....	241,704	258,230	499,934
<b>Total other expenditures .....</b>	<b>666,146</b>	<b>401,252</b>	<b>1,067,398</b>
<b>Totals .....</b>	<b>9,169,444</b>	<b>9,557,664</b>	
<b>Total consolidated government expenditure.....</b>			<b>18,727,108</b>

**TABLE 3. Percentage Distribution of Consolidated Government Revenue as per Table 1**  
 (After Elimination of Inter-government Transfers)  
 For the Fiscal Year Ended Nearest to December 31, 1966

Source	Federal	Provincial-Municipal	Total
Taxes:			
Income:			
Corporations .....	18.5	7.1	13.3
Individuals .....	32.4	13.9	23.9
On certain payments and credits to non-residents .....	2.2	—	1.2
On premiums of insurance companies .....	—	0.7	0.3
Other, on corporations .....	—	0.3	0.1
Real property .....	—	25.4	11.6
Personal property .....	—	0.2	0.1
Business .....	—	1.9	0.9
Special assessments (owners' share) .....	—	1.5	0.7
Sales:			
General .....	22.0	12.7	17.7
Motor fuel and fuel oil .....	—	9.3	4.3
Amusements and admissions .....	—	0.6	0.3
Tobacco .....	—	0.9	0.4
Other commodities and services .....	—	0.5	0.2
Excise duties and special excise taxes .....	8.2	—	4.4
Custom import duties .....	8.2	—	4.5
Estate taxes and succession duties .....	1.1	1.5	1.3
Hospital Insurance premiums .....	—	2.4	1.1
Other taxes .....	—	0.4	0.2
<b>Total taxes .....</b>	<b>92.6</b>	<b>79.3</b>	<b>86.5</b>
Total privileges, licences and permits .....	0.4	11.7	5.6
Sales and services .....	1.3	2.0	1.6
Fines and penalties .....	—	0.6	0.3
Total contributions from enterprises .....	1.7	4.9	3.2
Other revenue .....	4.0	1.5	2.8
<b>Totals .....</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

**TABLE 4. Percentage Distribution of Consolidated Government Expenditure as per Table 2**  
 (After Elimination of Inter-government Transfers)  
 For the Fiscal Year Ended Nearest to December 31, 1966

Function	Federal	Provincial-Municipal	Total
General government .....	4.7	5.4	5.1
Protection to persons and property .....	2.1	6.8	4.5
Transportation and communications .....	7.3	16.6	12.1
Sanitation and waste removal .....	—	2.3	1.2
Health .....	5.6	14.6	10.2
Social welfare .....	22.9	5.7	14.1
Recreational and cultural services .....	0.9	2.7	1.8
Education .....	4.7	31.9	18.6
Natural resources and primary industries .....	5.9	3.7	4.8
Trade and industrial development .....	1.8	0.7	1.2
National capital region planning and development .....	0.4	—	0.2
Local government planning and development .....	—	0.3	0.1
Defence services and mutual aid .....	18.1	—	8.9
Veterans' pensions and other benefits .....	4.3	—	2.1
Debt charges (excluding retirements) .....	9.8	4.7	7.2
Contributions to enterprises .....	1.9	0.4	1.1
International co-operation and assistance .....	2.3	—	1.1
Total other expenditures .....	7.3	4.2	5.7
<b>Totals .....</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

**TABLE 5. Analysis of Inter-government Transfers**  
For Fiscal Year Ended Nearest to December 31, 1966

**I. Amounts eliminated from revenue of receiving governments in arriving at Tables 1 and 6**

	Received by provincial from		Received by municipal from	
	Federal	Municipal	Federal	Provincial
thousands of dollars				
Fiscal and tax-sharing arrangements .....	484, 286	—	—	—
Share of income tax on power utilities .....	5, 952	—	—	—
Statutory subsidies and unconditional grants .....	31, 579	—	—	205, 418
Special payments .....	—	—	—	—
Grants in lieu of municipal taxes on federal and provincial property .....	—	—	34, 894	6, 520
<b>Totals .....</b>	<b>521, 817</b>	<b>—</b>	<b>34, 894</b>	<b>211, 938</b>
<b>Total eliminated from revenue of receiving governments .....</b>				<b>768, 649</b>

**II. Amounts eliminated from expenditure of paying governments in arriving at Tables 2 and 7**

	Paid by federal to		Paid by provincial to municipal
	Provincial	Municipal	
	thousands of dollars		
Fiscal and tax-sharing arrangements .....	426, 650	—	—
Share of income tax on power utilities .....	5, 952	—	—
Statutory subsidies and unconditional grants .....	31, 579	—	218, 936
Special payments .....	—	1, 750	—
Compensation due to withdrawal from joint programs .....	57, 635	—	—
Grants in lieu of municipal taxes on federal and provincial property .....	—	38, 992	—
Totals .....	521, 816	40, 742	218, 936
Total eliminated from expenditure of paying governments .....			761, 494

**III. Amounts eliminated from revenue and expenditure of receiving governments in arriving at Consolidated Revenue and Consolidated Expenditure**

	Received by federal from provincial	Received by provincial from		Received by municipal from	
		Federal	Municipal	Federal	Provincial
thousands of dollars					
Grants-in-aid and shared-cost contributions:					
General government .....	—	193	—	662	992
Protection to persons and property .....	—	—	641	56	3,361
Transportation and communications .....	138	114,771	30,198	8,068	192,452
Sanitation and waste removal .....	—	—	—	7,278	2,009
Health .....	—	437,918	12,835	735	2,943
Social welfare .....	—	208,885	1,467	58	73,604
Recreation and cultural services .....	—	14,803	—	1,530	2,096
Education .....	—	205,966	281	1,007	204,850
Natural resources and primary industries .....	699	43,367	—	—	—
Other expenditures .....	—	10,282	8,014	2,270	13,260
Totals .....	837	1,036,185	53,436	21,664	495,567
Total eliminated from revenue and expenditure of receiving governments .....					1,607,689

**TABLE 6. Consolidated Provincial-Municipal Revenue**  
 (After Elimination of All Provincial-Municipal Transfers)  
 For Fiscal Year Ended Nearest to December 31, 1966

No.	Source	Provincial-Municipal			
		New-foundland	Prince Edward Island	Nova Scotia	New Brunswick
	<b>Taxes:</b>				
	Income:				
1	Corporations .....	7,572	777	7,208	6,717
2	Individuals .....	8,183	1,649	18,297	12,975
3	On premiums of insurance companies .....	575	142	1,353	1,058
4	Other, on corporations .....	—	—	—	—
5	Real property .....	4,864	3,273	41,705	41,233
6	Personal property .....	6	185	8,021	5,269
7	Business .....	1,747	600	2,031	..
8	Special assessments (owners' share) .....	59	49	1,126	224
9	Poll .....	320	166	1,889	2,295
	<b>Sales:</b>				
10	General .....	22,190	3,581	23,636	18,017
11	Motor fuel and fuel oil .....	14,631	3,980	27,319	22,286
12	Alcoholic beverages .....	..	628	..	..
13	Amusements and admissions .....	192	95	576	602
14	Tobacco .....	2,064	436	..	2,551
15	Other commodities and services .....	36	—	557	—
16	<b>Total sales taxes .....</b>	<b>39,113</b>	<b>8,720</b>	<b>52,088</b>	<b>43,456</b>
17	Excise duties and special excise taxes .....	—	—	—	—
18	Customs import duties .....	—	—	—	—
19	Succession duties .....	—	—	—	—
20	Hospital insurance premiums .....	—	—	..	—
21	Other taxes .....	382	10	690	207
22	<b>Total taxes .....</b>	<b>62,821</b>	<b>15,571</b>	<b>134,408</b>	<b>113,434</b>
	<b>Privileges, licences and permits:</b>				
23	Liquor control and regulation .....	4,704	46	220	334
24	Motor vehicles .....	3,765	1,004	7,480	6,820
25	Natural resources .....	3,641	34	1,629	4,626
26	Other .....	1,548	225	2,160	1,836
27	<b>Total privileges, licences and permits .....</b>	<b>13,658</b>	<b>1,309</b>	<b>11,489</b>	<b>13,616</b>
28	Sales and services .....	3,451	1,375	4,626	3,873
29	Fines and penalties .....	553	188	933	883
30	Interest, discount, premium and foreign exchange .....	772	842	8,674	2,277
	<b>Contributions from enterprises:</b>				
31	Liquor boards and commissions .....	5,143	1,978	15,663	12,386
32	Other enterprise remittances .....	193	93	22	758
33	<b>Total contributions from enterprises .....</b>	<b>5,336</b>	<b>2,071</b>	<b>15,685</b>	<b>13,144</b>
34	Other revenue .....	1,401	109	1,704	1,012
35	<b>Gross revenue from own sources .....</b>	<b>87,992</b>	<b>21,465</b>	<b>177,519</b>	<b>148,239</b>
36	Federal enterprises — In lieu of taxes .....	—	2	783	115
37	Provincial enterprises — In lieu of taxes .....	—	—	867	142
38	<b>Sub-totals .....</b>	<b>87,992</b>	<b>21,467</b>	<b>179,169</b>	<b>148,496</b>
	<b>Deduct:</b>				
39	Revenue derived from expenditure functions .....	2,413	828	877	1,350
40	Interest revenue (contra debt charges) .....	734	833	7,706	1,842
41	<b>Sub-totals .....</b>	<b>84,845</b>	<b>19,806</b>	<b>170,586</b>	<b>145,304</b>
	<b>Transfers from the federal government:</b>				
42	Grants-in-aid and shared-cost contributions .....	50,488	10,073	74,129	45,825
43	Unconditional transfers .....	50,915	11,933	60,001	51,176
44	<b>Totals .....</b>	<b>186,248</b>	<b>41,812</b>	<b>304,716</b>	<b>242,305</b>
45	<b>Total consolidated provincial-municipal revenue .....</b>				

**TABLE 6. Consolidated Provincial-Municipal Revenue**  
 (After Elimination of All Provincial-Municipal Transfers)  
 For Fiscal Year Ended Nearest to December 31, 1966

Provincial-Municipal									No.
Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	
149,784	250,340	20,534	12,579	55,535	53,462	—	—	564,508	1
469,888	393,837	39,955	38,251	26,945	98,582	—	—	1,108,562	2
16,642	23,505	1,829	1,281	3,312	4,583	—	—	54,280	3
20,265	654	—	—	—	—	—	—	20,919	4
502,000	872,905	89,000	107,388	146,302	213,051	560	491	2,022,772	5
...	...	1,686	...	...	...	—	—	15,167	6
36,823	83,943	7,544	3,899	9,452	6,013	—	12	152,064	7
42,925	25,660	11,222	6,521	14,796	16,375	41	60	119,058	8
..	37	...	10	...	...	—	11	4,728	9
343,067	391,575	—	48,817	—	158,759	—	—	1,009,642	10
202,343	286,787	40,814	34,581	47,213	62,082	596	971	743,603	11
—	—	—	—	—	—	107	—	735	12
15,145	23,466	1,510	346	1,266	2,524	12	—	45,734	13
38,283	19,113	8,345	3,854	—	—	—	—	74,646	14
30,176	—	5,045	3,175	—	2,503	—	—	41,492	15
<b>629,014</b>	<b>720,941</b>	<b>55,714</b>	<b>90,773</b>	<b>48,479</b>	<b>225,868</b>	<b>715</b>	<b>971</b>	<b>1,915,852</b>	16
—	—	—	—	—	—	—	—	—	17
—	—	—	—	—	—	—	—	—	18
37,780	57,913	—	1	3	21,883	—	—	117,580	19
—	157,333	13,120	18,378	—	—	—	—	188,831	20
8,231	12,877	1,860	1,139	1,056	7,631	—	—	34,083	21
<b>1,913,352</b>	<b>2,599,945</b>	<b>242,464</b>	<b>280,220</b>	<b>305,880</b>	<b>647,448</b>	<b>1,316</b>	<b>1,545</b>	<b>6,318,404</b>	22
22,197	30,306	3,299	131	1,411	726	16	55	63,445	23
60,321	104,531	11,906	10,547	18,167	29,005	237	106	253,889	24
61,134	41,531	6,797	40,898	250,003	103,730	39	69	514,131	25
30,480	26,983	4,417	4,687	11,319	15,247	231	67	99,200	26
<b>174,132</b>	<b>203,351</b>	<b>26,419</b>	<b>56,263</b>	<b>280,900</b>	<b>148,708</b>	<b>523</b>	<b>297</b>	<b>930,665</b>	27
25,232	51,252	6,511	14,958	21,245	28,392	128	75	161,118	28
11,111	20,790	2,027	2,392	4,914	6,083	41	52	49,967	29
15,835	87,016	14,237	38,053	30,724	9,626	105	12	208,173	30
66,510	104,520	19,809	21,116	33,282	44,255	1,014	1,385	327,061	31
21,851	2,113	3,101	10,233	19,526	3,423	—	4	61,317	32
<b>88,361</b>	<b>106,633</b>	<b>22,910</b>	<b>31,349</b>	<b>52,808</b>	<b>47,678</b>	<b>1,014</b>	<b>1,389</b>	<b>388,378</b>	33
42,263	26,591	2,191	3,200	4,982	3,757	13	141	87,364	34
<b>2,270,286</b>	<b>3,095,578</b>	<b>316,759</b>	<b>426,435</b>	<b>701,453</b>	<b>891,692</b>	<b>3,140</b>	<b>3,511</b>	<b>8,144,069</b>	35
1,059	4,431	176	141	—	642	—	—	7,349	36
—	6,678	1,357	2,112	2,973	2,260	—	—	16,389	37
<b>2,271,345</b>	<b>3,106,687</b>	<b>318,292</b>	<b>428,688</b>	<b>704,426</b>	<b>894,594</b>	<b>3,140</b>	<b>3,511</b>	<b>8,167,807</b>	38
2,800	8,455	531	1,538	3,902	3,461	—	—	26,155	39
8,209	73,973	12,305	35,794	27,613	5,818	99	—	174,926	40
<b>2,260,336</b>	<b>3,024,259</b>	<b>305,456</b>	<b>391,356</b>	<b>672,911</b>	<b>885,315</b>	<b>3,041</b>	<b>3,511</b>	<b>7,966,726</b>	41
135,715	391,889	79,575	59,738	101,437	106,163	1,468	1,866	1,058,366	42
228,814	43,225	41,585	39,991	13,254	9,254	3,112	3,451	556,711	43
<b>2,624,865</b>	<b>3,459,373</b>	<b>426,616</b>	<b>491,085</b>	<b>787,602</b>	<b>1,000,732</b>	<b>7,621</b>	<b>8,828</b>		44
								<b>9,581,803</b>	45

**TABLE 7. Consolidated Provincial-Municipal Expenditure**  
 (After Elimination of All Provincial-Municipal Transfers)  
 For Fiscal Year Ended Nearest to December 31, 1966

No.	Function	Provincial-Municipal			
		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
1	General government .....	13,478	2,532	13,587	14,648
2	Protection to persons and property .....	6,724	1,439	15,191	11,196
3	Transportation and communications.....	44,904	13,301	69,087	64,477
4	Sanitation and waste removal .....	2,351	104	6,565	1,890
5	Health.....	45,196	7,946	65,824	48,515
6	Social welfare .....	27,527	7,762	22,090	16,181
7	Recreational and cultural services.....	7,475	637	5,481	5,393
8	Education.....	68,642	11,820	91,804	73,789
9	Natural resources and primary industries.....	24,857	2,956	10,678	10,514
10	Trade and industrial development .....	17,460	481	3,637	1,135
11	Local government planning and development.....	1,523	30	341	940
12	Debt charges (excluding retirements) .....	14,505	3,864	21,869	18,269
13	Contributions to enterprises.....	4,532	46	1,220	21
	Other expenditure:				
14	Housing .....	512	6	119	—
15	Home owners' subsidies .....	—	—	—	—
16	Emergency measures .....	147	38	177	180
17	Provision for reserves.....	349	114	1,159	659
18	Contributions to capital and loan fund .....	—	—	—	—
19	Special projects .....	—	—	—	—
20	Other.....	671	217	2,520	2,211
21	<b>Total other expenditures.....</b>	<b>1,679</b>	<b>375</b>	<b>3,975</b>	<b>3,050</b>
22	<b>Totals .....</b>	<b>280,853</b>	<b>53,293</b>	<b>331,349</b>	<b>270,018</b>
23	<b>Total consolidated provincial-municipal expenditure .....</b>				

**TABLE 7. Consolidated Provincial-Municipal Expenditure**  
(After Elimination of All Provincial-Municipal Transfers)  
For Fiscal Year Ended Nearest to December 31, 1966

Provincial-Municipal									No.
Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	
158,856	179,720	24,024	21,452	35,209	52,905	1,257	861	518,529	
180,683	256,593	27,259	23,919	60,018	67,474	256	1,424	652,176	2
396,212	651,378	80,139	97,690	150,778	145,522	1,039	570	1,715,097	3
18,351	132,803	11,014	6,031	18,605	25,008	53	148	222,923	4
535,178	622,504	79,001	115,347	148,866	158,092	1,245	3,765	1,831,479	5
280,608	190,369	30,061	36,899	63,072	77,975	462	652	753,658	6
49,458	90,321	23,173	20,544	32,891	35,333	525	489	271,720	7
867,748	1,271,245	111,189	155,425	334,839	264,088	2,745	3,215	3,256,549	8
112,654	79,441	32,569	23,521	55,418	48,972	47	84	401,711	9
11,958	18,842	3,302	1,694	3,985	2,714	119	169	65,496	10
2,500	10,476	1,872	1,501	2,327	2,699	381	41	24,631	11
179,209	174,202	17,981	6,323	3,949	20,070	310	12	452,665	12
—	12,813	4,179	4,701	4,630	2,848	—	85	35,075	13
7,776	2,140	12	—	503	25,000	7	873	36,948	14
—	—	—	8,184	11,470	36,749	—	—	56,403	15
2,226	2,277	353	90	654	790	3	17	6,952	16
5,889	15,302	3,951	3,481	3,037	10,693	5	—	44,639	17
—	—	—	—	—	—	—	—	—	18
—	3,500	—	—	—	—	—	—	3,500	19
152,382	89,085	10,122	2,216	4,906	673	106	253	265,362	20
168,273	112,304	14,438	13,971	20,570	73,905	121	1,143	413,804	21
2,961,688	3,803,011	460,201	529,018	927,259	977,605	8,560	12,658		22
								10,615,513	23

**TABLE 8. Reconciliation of Consolidated Government Revenue and Expenditure  
with Source Statistics<sup>1</sup>**

**For Fiscal Year Ended Nearest to December 31, 1966**

	Federal	Provincial	Municipal	Total
thousands of dollars				
<b>Revenue</b>				
Net general revenue .....	9,425,407	5,876,116	2,859,259	18,160,782
Inter-government transfers eliminated from revenue of receiving governments (see Table 5, I for detail) .....	—	521,817	246,832	768,649
<b>Totals .....</b>	<b>9,425,407</b>	<b>5,354,299</b>	<b>2,612,427</b>	
<b>Total consolidated provincial-municipal revenue</b>		<b>7,966,726</b>		
<b>Total consolidated government revenue .....</b>				<b>17,392,133</b>
<b>Expenditure</b>				
Cost of services provided .....	9,732,839	7,440,295	3,943,157	21,116,291
Deduct:				
Inter-government transfers eliminated from expenditure of paying governments (See Table 5, II for detail) ..	562,558	218,936	—	781,494
Inter-government transfers eliminated from expenditure of receiving governments (See Table 5, III for detail)	837	1,089,621	517,231	1,607,689
<b>Totals .....</b>	<b>9,169,444</b>	<b>6,131,738</b>	<b>3,425,926</b>	
<b>Total consolidated provincial-municipal expenditure .....</b>		<b>9,557,664</b>		
<b>Total consolidated government expenditure .....</b>				<b>18,727,108</b>

<sup>1</sup> See paragraph 2 of the Introduction on page 5.

CATALOGUE No.

68-202

ANNUAL

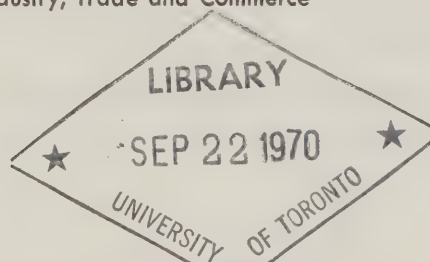


# CONSOLIDATED GOVERNMENT FINANCE FEDERAL, PROVINCIAL AND LOCAL GOVERNMENTS REVENUE AND EXPENDITURE

1967

(Fiscal Year Ended Nearest to December 31, 1967)

*Published by Authority of*  
The Minister of Industry, Trade and Commerce



**DOMINION BUREAU OF STATISTICS**  
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## PUBLICATIONS OF THE GOVERNMENTS DIVISION

Catalogue  
number

### Consolidated Government Statistics

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- 68-202 Consolidated Government Finance—Federal, Provincial and Local Governments, A.
- 68-502 Comparative Statistics of Public Finance, 1956 to 1960, O.
- 68-503 Historical Review Financial Statistics of Governments in Canada, 1952-62 (out of print).

### Federal Government Statistics

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- 61-203 Federal Government Enterprise Finance, A.
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A—Annual

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### SYMBOLS

The following standard symbols are used in Dominion Bureau of Statistics publications:

.. figures not available.

... figures not appropriate or not applicable.

— nil or zero.

-- amount too small to be expressed.

P preliminary figures.

r revised figures.

## INTRODUCTION

This publication presents a consolidation of the revenue and expenditure statistics of the federal, provincial, territorial and local governments in Canada for the fiscal year ended nearest December 31, 1967. In addition, as a basis for meaningful interprovincial comparisons, a similar consolidation is presented for provincial-local governments. The main object of these consolidations is to reflect the relationship between government and the public in respect of revenues raised and services provided.

The consolidated revenue and expenditure statistics in this report are based on the data as published by DBS in Catalogue Nos. 68-211 "Federal Government Finance, 1967"; 68-207 "Provincial Government Finance, 1967"; and 68-204 "Local Government Finance, 1967". In these publications the term "general" embraces current (ordinary) and capital budgetary transactions as well as certain non-budgetary transactions. Those in the latter category relate to the federal and provincial special funds, for example: the Old Age Security Fund, National Capital Commission, the Saskatchewan Crop Insurance Board, the Ontario Hospital Services Commission, etc. which are excluded from government budgetary provisions but which are, for these statistical series, included as an integral part of government. Remittances of profit by government enterprises are included in revenue, and reimbursements by government of government enterprise losses are included in expenditure. Revenue and expenditure of government enterprises are excluded as are those of municipal hospitals, libraries and other special activities of local government.

The above-mentioned basic source documents set out for each level of government the "Gross general revenue", "Net general revenue", "Gross general expenditure" and "Cost of services provided". The term "gross" as used in these Financial Management Series of statistics means that certain items of revenue and expenditure, which were netted in the published Public Accounts documents, are added back to the relevant classifications. This is done in order to achieve a degree of inter-governmental comparability which would otherwise be lacking.

"Net general revenue" is established by deducting from the Gross general revenue, (1) revenue from the sale of goods and services produced by government institutions (e.g. sale of produce of experimental farms), which revenue is deemed to be applied to the cost of the function or service from which it arises, (2) interest, premium, discount and exchange revenue, which is deemed to be applied against debt charges, and (3) all conditional transfers received from other levels of government.

Further, in these individual basic source documents, the caption "Cost of services provided" is intended to give a measure of the cost of services provided by each level of government. It includes the cost of services which are partly financed from conditional and unconditional grants received and to the extent that this is so, the cost of services provided by each government differs from the cost to the particular level of government of services provided. The "Cost of services provided" is arrived at by deducting from "Gross general expenditure" the same internally-generated revenue as described in (1) and (2) above under "Net general revenue".

Through the process of consolidation, intergovernment transfers are eliminated. Intergovernment conditional transfers are functionalized and eliminated from the relevant revenue and expenditure of the receiving government. Intergovernment unconditional transfers are eliminated from the revenue of the receiving government and from the expenditure of the paying government. The consolidated revenue (after the elimination of intergovernment transfers) represents the total revenue raised by all levels of government together, and the consolidated expenditure (after the elimination of intergovernment transfers) represents the cost to all levels of government together, of services provided. (Because of the differences in accounting methods and fiscal year-ends, the amounts of intergovernment transfers made by one level of government do not necessarily coincide with amounts shown as having been received by another level of government).

It is emphasized that in the consolidation process only true intergovernment transfer payments are eliminated, to obviate double counting. No adjustment is made to revenue or expenditure which arises from intergovernment sale and purchase of goods or services which are regarded as "normal" business transactions. The absence of adjustment in the case of the latter results in some duplication of costs and overstatement of revenue in the consolidation statements. This double counting, however, is not considered to be of major statistical consequence. (See further comments under the heading Tables 1 and 2)

Tables on consolidated direct and indirect debt are not included in this report. Increasing incidence and extent of intergovernment financing has caused the whole area of what constitutes govern-

ment debt to be evaluated and studied. Pending completion of this review, consolidated government debt statistics have been deferred. Debt statistics however, are available, as in the past, in Catalogue Nos. 68-211, 68-209 and 68-204 for federal, provincial and local governments respectively.

#### EXPLANATORY COMMENTS

##### Tables 1 and 2. Consolidated Government Revenue and Expenditure

As mentioned in the Introduction no adjustment has been made for intergovernment purchase and sale of goods or services. These are generally not indentifiable, with one relatively significant exception, namely: "The sale by the federal government of RCMP services to several of the provinces amounting to \$29,781,000 which is included in federal revenue "Sales and services" and in provincial expenditure "Protection of persons and property." For certain types of analysis the reader might wish to make the appropriate deductions from the consolidated revenue and expenditure items.

The expenditure item "Transportation and Communications" includes "Public Works" as shown in the municipal data source document "Local Government Finance" (Catalogue No. 68-204).

##### Tables 3 and 4. Percentage Distribution of Total Consolidated Net General Revenue and Expenditure

The percentage distribution shown in Tables 3 and 4 is based on the data in Tables 1 and 2 respectively. These indicate the percentage that the various categories of revenue and expenditure are of the total revenue and expenditure exclusive of transfers from one level of government to another.

##### Table 5. Analysis of Intergovernment Transfers

This table summarizes in general classifications the amounts of intergovernment transfer payments that have been eliminated from gross general revenue and expenditure in arriving at consolidated revenue and expenditure.

Unconditional transfer payments received by provincial and local governments are detailed in Part I and unconditional transfer payments made by federal and provincial governments are specified in Part II.

Part III of Table 5 is a tabulation of the amounts of grants-in-aid and shared-cost contributions which were eliminated from the gross general aggregations in order to arrive at consolidated revenue and expenditure.

##### Tables 6 and 7. Consolidated Provincial-Local Revenue and Expenditure

These tables show the components of provincial-local consolidated revenue and expenditure after the elimination of conditional and unconditional provincial-local transfers. Federal government conditional and unconditional transfers paid to the provinces and local governments remain in these statistics and are identified under items 40 and 41 in Table 6.

##### Table 8. Reconciliation of Consolidated Government Revenue and Expenditure

This table presents a reconciliation between net general revenue of and cost of services provided by federal, provincial and local governments (as published by the Dominion Bureau of Statistics for each level of government) and the total consolidated government revenue and expenditure (after the elimination of intergovernment transfers) as shown in Tables 1 and 2. Detail on the items of elimination is summarized in Table 5.

# CONSOLIDATED GOVERNMENT REVENUE AND EXPENDITURE (AFTER ELIMINATION OF INTER-GOVERNMENT TRANSFERS) FOR YEARS 1962 TO 1967 INCLUSIVE

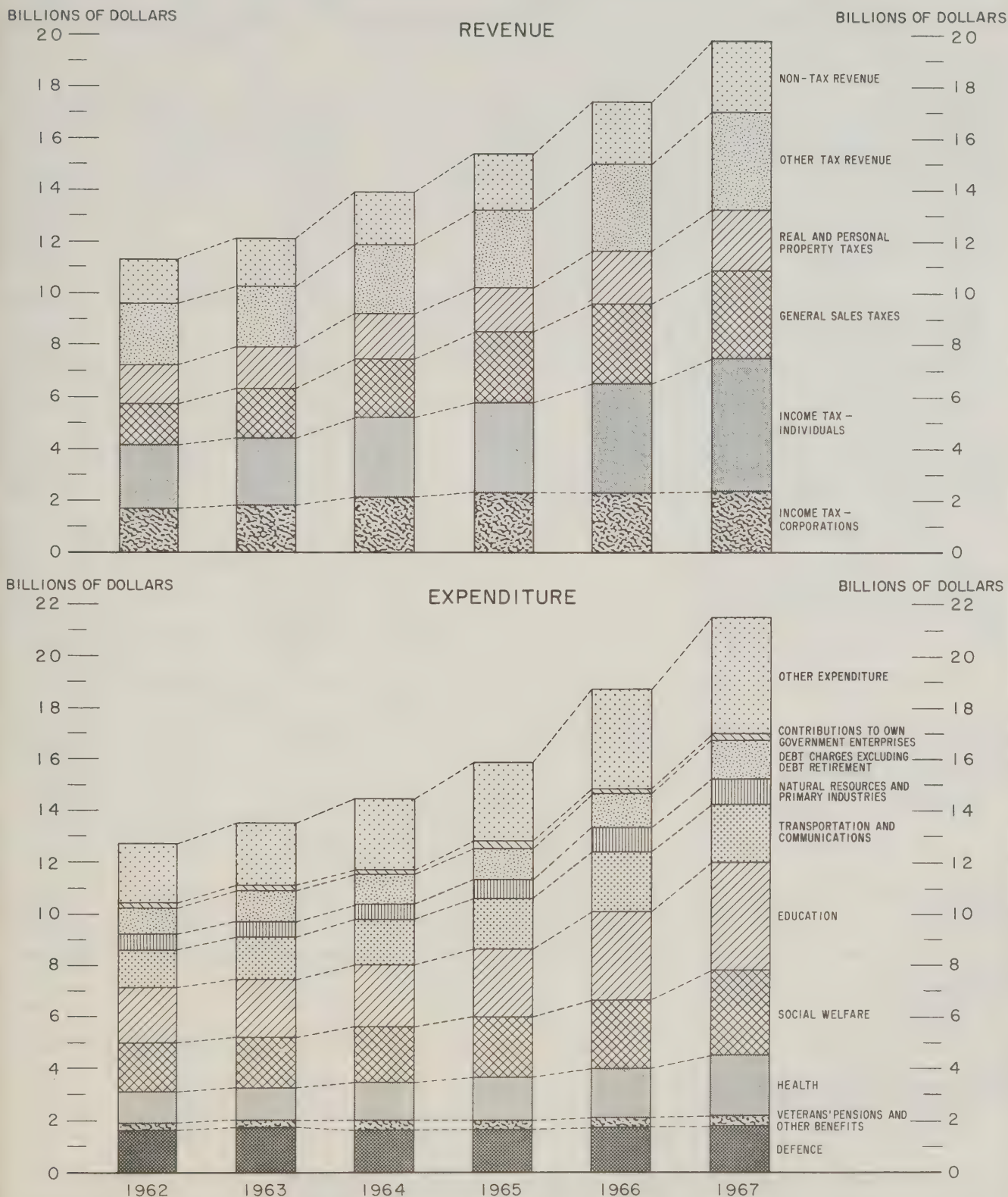


TABLE 1. Consolidated Government Revenue  
(After Elimination of Inter-government Transfers)

For the Fiscal Year Ended Nearest to December 31, 1967

Source	Total	Federal	Provincial- Local
thousands of dollars			
Taxes:			
Income:			
Corporations .....	2,416,609	1,820,589	596,020
Individuals .....	5,111,631	3,649,674	1,461,957
On certain payments and credits to non-residents .....	220,472	220,472	-
On premiums of insurance companies .....	58,221	-	58,221
Other, on corporations .....	28,427	-	28,427
Real property .....	2,251,123	-	2,251,123
Personal property .....	9,025	-	9,025
Business .....	212,950	-	212,950
Special assessments (owners' share) .....	205,411	-	205,411
Poll .....	2,566	-	2,566
Sales:			
General .....	3,405,235	2,145,609	1,259,626
Motor fuel and fuel oil .....	792,909	-	792,909
Alcoholic beverages .....	837	-	837
Amusements and admissions .....	53,427	-	53,427
Tobacco .....	75,633	-	75,633
Other commodities and services .....	63,851	-	63,851
Total sales taxes .....	4,391,892	2,145,609	2,246,283
Excise duties and special excise taxes .....	860,484	860,484	-
Customs import duties .....	746,437	746,437	-
Estate taxes and succession duties .....	211,479	102,192	109,287
Hospital insurance premiums .....	225,583	-	225,583
Other taxes .....	45,923	12,024	33,899
Total taxes .....	16,998,233	9,557,481	7,440,752
Privileges, licences and permits:			
Liquor control and regulation .....	68,960	-	68,960
Motor vehicles .....	325,217	-	325,217
Natural resources .....	507,693	4,292	503,401
Other .....	110,309	11,515	98,794
Total privileges, licences and permits .....	1,012,179	15,807	996,372
Sales and services .....	612,661	204,188	408,473
Fines and penalties .....	87,957	6,138	81,819
Interest, discount, premium and foreign exchange .....	641,231	423,367	217,864
Contribution from enterprises:			
Liquor boards and commissions .....	363,083	-	363,083
Other enterprise remittances .....	231,062	189,723	41,339
Total contributions from enterprises .....	594,145	189,723	404,422
Bullion and coinage .....	17,152	17,152	-
Postal services .....	327,224	327,224	-
Other revenue .....	123,199	8,901	114,298
Gross revenue from own sources .....	20,413,981	10,749,981	9,664,000
Federal enterprises - in lieu of taxes .....	8,756	-	8,756
Provincial enterprises - in lieu of taxes .....	16,836	-	16,836
Sub-totals .....	20,439,573	10,749,981	9,689,592
Deduct:			
Revenue derived from expenditure functions .....	37,743	6,141	31,602
Interest revenue (contra debt charges) .....	571,707	368,178	203,529
Totals .....		10,375,662	9,454,461
Total consolidated government revenue .....	19,830,123		

TABLE 2. Consolidated Government Expenditure  
(After Elimination of Inter-government Transfers)

For the Fiscal Year Ended Nearest to December 31, 1967

Function	Total	Federal	Provincial- Local
thousands of dollars			
General government .....	1,043,291	474,674	568,617
Protection of persons and property .....	972,119	219,303	752,816
Transportation and communications .....	2,210,262	657,267	1,552,995
Sanitation and waste removal .....	462,701	—	462,701
Health .....	2,275,823	617,829	1,657,994
Social welfare .....	3,244,394	2,580,356	664,038
Recreational and cultural services .....	412,436	108,825	303,611
Education .....	4,200,723	452,627	3,748,096
Natural resources and primary industries .....	1,040,168	682,497	357,671
Trade and industrial development .....	268,682	211,957	56,725
National capital region planning and development .....	22,879	22,879	—
Local government planning and development .....	25,067	—	25,067
Defence services and mutual aid .....	1,783,965	1,783,965	—
Veterans' pensions and other benefits .....	401,039	401,039	—
Debt charges (excluding retirement) .....	1,534,750	939,695	595,055
Contributions to enterprises .....	253,761	217,831	35,930
International co-operation and assistance .....	167,353	167,353	—
Other expenditure:			
Citizenship and immigration .....	24,420	24,420	—
External affairs .....	50,197	50,197	—
Postal services .....	374,168	374,168	—
Royal Canadian mint .....	3,997	3,997	—
Housing research and slum clearance .....	42,295	15,514	26,781
Home owners' subsidies .....	61,914	—	61,914
Emergency measures .....	11,813	10,156	1,657
Provision for reserves .....	46,693	—	46,693
Special projects .....	3,907	—	3,907
Other .....	547,798	264,462	283,336
Total other expenditures .....	1,167,202	742,914	424,288
Totals .....		10,281,011	11,205,604
Total consolidated government expenditure .....	21,486,615		

TABLE 3. Percentage Distribution of Consolidated Government Revenue as per Table 1  
(After Elimination of Inter-government Transfers)

For the Fiscal Year Ended Nearest to December 31, 1967

Source	Total	Federal	Provincial- Local
Taxes:			
Income:			
Corporations .....	12.2	17.5	6.3
Individuals .....	25.8	35.2	15.4
On certain payments and credits to non-residents .....	1.1	2.1	—
On premiums of insurance companies .....	0.3	—	0.6
Other, on corporations .....	0.1	—	0.3
Real property .....	11.3	—	23.8
Personal property .....	0.1	—	0.1
Business .....	1.1	—	2.2
Special assessments (owners' share) .....	1.0	—	2.2
Sales:			
General .....	17.2	20.7	13.3
Motor fuel and fuel oil .....	4.0	—	8.4
Amusements and admissions .....	0.3	—	0.6
Tobacco .....	0.4	—	0.8
Other commodities and services .....	0.3	—	0.7
Excise duties and special excise taxes .....	4.3	8.3	—
Custom import duties .....	3.8	7.2	—
Estate taxes and succession duties .....	1.1	1.0	1.2
Hospital Insurance premiums .....	1.1	—	2.4
Other taxes .....	0.2	0.1	0.4
Total taxes .....	85.7	92.1	78.7
Total privileges, licences and permits .....	5.1	0.2	10.5
Sales and services .....	3.1	1.9	4.3
Fines and penalties .....	0.4	0.1	0.9
Total contributions from enterprises .....	3.0	1.8	4.3
Other revenue .....	2.7	3.9	1.3
Totals .....	100.0	100.0	100.0

TABLE 4. Percentage Distribution of Consolidated Government Expenditure as per Table 2  
(After Elimination of Inter-government Transfers)

For the Fiscal Year Ended Nearest to December 31, 1967

Function	Total	Federal	Provincial- Local
General government .....	4.9	4.6	5.1
Protection of persons and property .....	4.5	2.1	6.7
Transportation and communications .....	10.3	6.4	13.9
Sanitation and waste removal .....	2.2	—	4.1
Health .....	10.6	6.0	14.8
Social welfare .....	15.1	25.1	5.9
Recreational and cultural services .....	1.9	1.1	2.7
Education .....	19.6	4.4	33.5
Natural resources and primary industries .....	4.8	6.6	3.2
Trade and industrial development .....	1.2	2.1	0.5
National capital region planning and development .....	0.1	0.2	—
Local government planning and development .....	0.1	—	0.2
Defence services and mutual aid .....	8.3	17.4	—
Veterans' pensions and other benefits .....	1.9	3.9	—
Debt charges (excluding retirements) .....	7.1	9.2	5.3
Contributions to enterprises .....	1.2	2.1	0.3
International co-operation and assistance .....	0.8	1.6	—
Total other expenditures .....	5.4	7.2	3.8
Totals .....	100.0	100.0	100.0

TABLE 5. Analysis of Inter-government Transfers

For Fiscal Year Ended Nearest to December 31, 1967

I. Amounts eliminated from revenue of receiving governments in arriving at Tables 1 and 6

	Received by provincial from		Received by local from	
	Federal	Local	Federal	Provincial
thousands of dollars				
Fiscal and tax-sharing arrangements .....	746,516	—	—	—
Share of income tax on power utilities .....	6,700	—	—	—
Statutory subsidies and unconditional grants .....	31,687	—	22,865	223,241
Grants-in-lieu of municipal taxes on federal and provincial property .....	1,150	—	14,635	7,975
Totals .....	786,053	—	37,500	231,216
Total eliminated from revenue of receiving governments .....				1,054,769

II. Amounts eliminated from expenditure of paying governments in arriving at Tables 2 and 7

	Paid by federal to		Paid by provincial to local
	Provincial	Local	
	thousands of dollars		
Fiscal and tax-sharing arrangements .....	555,469	—	—
Share of income tax on power utilities .....	6,700	—	—
Statutory subsidies and unconditional grants .....	31,747	—	258,537
Special payments .....	—	1,850	—
Compensation due to withdrawal from joint programs .....	152,965	—	—
Grants-in-lieu of municipal taxes on federal and provincial property .....	1,150	42,066	—
Totals .....	748,031	43,916	258,537
Total eliminated from expenditure of paying governments .....			1,050,484

III. Amounts eliminated from revenue and expenditure of receiving governments in arriving at Consolidated Revenue and Consolidated Expenditure

	Received by federal from provincial	Received by provincial from		Received by local from	
		Federal	Local	Federal	Provincial
thousands of dollars					
Grants-in-aid and shared-cost contributions:					
General government .....	—	1,192	—	1,136	1,099
Protection to persons and property .....	—	315	42	367	4,328
Transportation and communications .....	166	91,072	7,196	9,658	274,006
Sanitation and waste removal .....	—	—	—	9,145	26,501
Health .....	—	528,060	12,881	207	7,733
Social welfare .....	—	278,306	1,082	4	78,451
Recreation and cultural services .....	—	10,320	10	1,376	5,462
Education .....	—	359,754	88	2,953	1,411,919
Natural resources and primary industries .....	1,953	40,137	15	—	—
Other expenditures.....	—	15,129	1,958	1,597	11,618
Totals .....	2,119	1,324,285	23,272	26,443	1,821,117
Total eliminated from revenue and expenditure of receiving governments .....					3,197,236

TABLE 6. Consolidated Provincial-Local Revenue  
(After Elimination of All Provincial-Local Transfers)

For Fiscal Year Ended Nearest to December 31, 1967

No.	Source	Provincial-Local			
		New- foundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Taxes:				
	Income:				
1	Corporations .....	5,500	951	9,924	7,531
2	Individuals .....	11,763	2,403	25,875	18,379
3	On premiums of insurance companies .....	556	166	1,437	1,146
4	Other, on corporations .....	—	—	—	—
5	Real property .....	4,732	4,087	45,312	32,316
6	Personal property .....	5	333	8,687	—
7	Business .....	2,123	385	2,195	—
8	Special assessments (owners' share) .....	282	109	885	8
9	Poll .....	355	132	2,028	—
	Sales:				
10	General .....	29,089	4,140	25,805	32,598
11	Motor fuel and fuel oil .....	15,029	4,087	28,641	24,235
12	Alcoholic beverages .....	..	707	..	..
13	Amusements and admissions .....	89	146	630	416
14	Tobacco .....	1,966	442	—	2,565
15	Other commodities and services .....	102	—	640	—
16	Total sales taxes .....	46,275	9,522	55,716	59,814
17	Succession duties .....	—	—	2	—
18	Hospital insurance premiums .....	—	—	—	—
19	Other taxes .....	488	—	416	195
20	Total taxes .....	72,079	18,088	152,477	119,389
	Privileges, licences and permits:				
21	Liquor control and regulation .....	4,993	23	226	366
22	Motor vehicles .....	4,151	1,034	7,382	7,294
23	Natural resources .....	3,770	34	1,471	6,083
24	Other .....	1,341	175	1,424	1,800
25	Total privileges, licences and permits .....	14,255	1,266	10,503	15,543
26	Sales and services .....	6,586	3,375	14,115	9,085
27	Fines and penalties .....	767	199	934	932
28	Interest, discount, premium and foreign exchange .....	585	1,330	13,345	2,860
	Contribution from enterprises:				
29	Liquor boards and commissions .....	5,539	2,309	16,878	12,823
30	Other enterprise remittances .....	38	152	333	474
31	Total contributions from enterprises .....	5,577	2,461	17,211	13,297
32	Other revenue .....	1,600	121	676	962
33	Gross revenue from own sources .....	101,449	26,840	209,261	162,068
34	Federal enterprises — In lieu of taxes .....	11	4	1,248	—
35	Provincial enterprises — In lieu of taxes .....	—	—	826	—
36	Sub-totals .....	101,460	26,844	211,335	162,068
	Deduct:				
37	Revenue derived from expenditure functions .....	2,468	1,432	2,594	1,040
38	Interest revenue (contra debt charges) .....	555	1,324	12,296	2,732
39	Sub-totals .....	98,437	24,088	196,445	158,296
	Transfers from the federal government:				
40	Grants-in-aid and shared-cost contributions .....	64,190	12,677	85,698	66,214
41	Unconditional transfers .....	79,095	15,138	88,247	71,568
42	Totals .....	241,722	51,903	370,390	296,078
43	Total consolidated provincial-local revenue .....				

Provincial-Local									No.
Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	
thousands of dollars									
153,732	276,577	22,259	15,581	39,932	64,033	—	—	596,020	1
527,574	551,004	53,728	48,587	79,792	142,852	—	—	1,461,957	2
18,112	24,973	1,929	1,346	3,603	4,953	—	—	58,221	3
27,704	723	—	—	—	—	—	—	28,427	4
544,338	993,202	93,410	119,706	164,499	248,096	741	684	2,251,123	5
..	...	—	...	...	...	...	...	9,025	6
43,177	132,514	8,106	7,587	10,133	6,712	...	18	212,950	7
123,269	29,108	9,281	7,146	15,657	19,529	85	52	205,411	8
..	28	—	11	...	...	...	12	2,566	9
465,944	442,417	40,052	52,374	—	167,207	—	—	1,259,626	10
217,717	307,134	40,757	36,486	50,730	66,271	769	1,053	792,909	11
—	—	—	..	..	..	130	—	837	12
20,717	25,334	1,653	431	1,452	2,544	15	—	53,427	13
38,767	19,465	8,286	4,142	—	—	—	—	75,633	14
52,631	—	4,502	3,240	—	2,736	—	—	63,851	15
795,776	794,350	95,250	96,673	52,182	238,758	914	1,053	2,246,283	16
35,883	59,638	—	—	1	13,763	—	—	109,287	17
—	182,770	13,122	18,425	—	11,266	—	—	225,583	18
10,050	16,574	2,190	1,632	1,996	355	3	—	33,899	19
2,279,615	3,061,461	299,275	316,694	367,795	750,317	1,743	1,819	7,440,752	20
24,006	33,446	3,318	193	1,512	794	12	71	68,960	21
119,304	110,386	14,486	10,810	20,075	29,897	275	123	325,217	22
72,315	49,245	5,592	41,391	230,079	93,332	41	48	503,401	23
31,947	25,491	3,038	4,794	12,333	15,899	480	72	98,794	24
247,572	218,568	26,434	57,188	263,999	139,922	808	314	996,372	25
60,759	152,506	25,438	32,485	47,019	56,257	457	391	408,473	26
17,706	41,040	2,717	3,669	6,104	7,642	58	51	81,819	27
12,710	91,724	14,492	41,491	28,655	10,463	117	92	217,864	28
74,153	116,789	20,093	23,934	37,847	49,952	1,130	1,636	363,083	29
5,899	419	2,363	12,393	17,332	1,936	—	—	41,339	30
80,052	117,208	22,456	36,327	55,179	51,888	1,130	1,636	404,422	31
28,728	56,554	5,387	5,259	9,939	4,551	393	128	114,298	32
2,727,142	3,739,061	396,199	493,113	778,690	1,021,040	4,706	4,431	9,664,000	33
1,581	5,153	57	37	—	665	—	—	8,755	34
130	8,230	1,542	2,396	1,443	2,269	—	—	16,836	35
2,728,853	3,752,444	397,798	495,546	780,133					

TABLE 7. Consolidated Provincial-Local Expenditure  
(After Elimination of All Provincial-Local Transfers)

For Fiscal Year Ended Nearest to December 31, 1967

No.	Function	Provincial-Local			
		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	General government .....	14,795	2,919	17,529	15,609
2	Protection of persons and property .....	7,808	1,574	17,562	13,580
3	Transportation and communications .....	59,069	12,954	67,103	78,869
4	Sanitation and waste removal .....	3,321	470	11,289	7,585
5	Health .....	47,516	8,004	72,183	56,891
6	Social welfare .....	40,719	7,816	26,661	18,730
7	Recreational and cultural services .....	6,975	1,255	5,059	5,884
8	Education .....	82,717	14,184	127,968	94,131
9	Natural resources and primary industries .....	13,481	2,546	14,394	13,500
10	Trade and industrial development .....	7,377	655	3,537	1,650
11	Local government planning and development .....	913	89	563	1,521
12	Debt charges (excluding retirements) .....	20,611	5,536	25,312	23,265
13	Contributions to enterprises .....	6,033	35	3,559	6,629
	Other expenditure:				
14	Housing .....	2,672	1	162	206
15	Home owners' subsidies .....	-	-	-	-
16	Emergency measures .....	119	25	174	159
17	Provision for reserves .....	657	106	1,217	10
18	Special projects .....	-	-	-	-
19	Other .....	1,091	13	2,882	1,249
20	Total other expenditures .....	4,539	145	4,435	1,624
21	Totals .....	315,874	58,182	397,154	339,468
22	Total consolidated provincial-local expenditure .....				

TABLE 7. Consolidated Provincial-Local Expenditure  
(After Elimination of All Provincial-Local Transfers)

For Fiscal Year Ended Nearest to December 31, 1967

Provincial-Local									No.
Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	
thousands of dollars									
184,483	196,531	23,736	25,612	31,160	55,117	1,570	1,884	570,945	1
209,218	304,850	30,152	25,676	63,399	77,193	574	1,912	753,498	2
370,117	568,748	78,760	98,941	162,968	153,104	2,428	664	1,653,725	3
143,975	191,424	16,473	15,967	37,078	43,730	178	356	471,846	4
629,221	799,277	85,988	124,281	170,705	187,880	1,085	3,230	2,186,261	5
387,293	234,625	30,098	34,032	78,384	82,571	635	784	942,348	6
64,336	115,461	24,588	19,027	30,779	40,762	304	877	315,307	7
1,047,661	1,651,781	152,297	177,113	406,135	348,045	4,496	4,275	4,110,803	8
116,539	93,192	27,390	24,592	39,670	52,267	113	124	397,808	9
13,283	14,540	5,095	2,217	4,419	4,396	117	154	57,440	10
3,743	9,571	1,401	1,968	2,879	2,460	172	41	25,321	11
249,992	206,575	22,676	10,663	3,941	25,673	375	436	595,055	12
—	13,013	1,926	793	2,798	1,139	—	5	35,930	13
9,219	4,266	111	74	1,106	10,000	466	712	28,995	14
—	—	—	8,577	11,846	41,491	—	—	61,914	15
1,946	2,174	298	104	803	740	2	13	6,557	16
3,577	17,869	3,281	4,451	4,039	11,453	1	32	46,693	17
—	3,907	—	—	—	—	—	—	3,907	18
211,917	52,800	5,410	2,963	6,432	6,819	140	263	291,979	19
226,659	81,016	9,100	16,169	24,226	70,503	609	1,020	440,045	20
3,646,520	4,480,604	509,680	577,051	1,058,541	1,144,840	12,656	15,762		21
								12,556,332	22

TABLE 8. Reconciliation of Consolidated Government Revenue and Expenditure with Source Statistics  
For Fiscal Year Ended Nearest to December 31, 1967

	Total	Federal	Provincial	Local
	thousands of dollars			
<u>Revenue</u>				
Net general revenue per source documents .....	20,884,892	10,375,662	7,010,847	3,498,383
Deduct:				
Inter-government transfers eliminated from revenue of receiving governments (Table 5 I) .....	1,054,769	—	786,053	268,716
Sub-totals .....		10,375,662	6,224,794	3,229,667
Total consolidated government revenue as per Table 1 .....	19,830,123			
Total provincial-local revenue per Table 1 (excluding federal conditional and unconditional grants) .....			9,454,461	
Add:				
Conditional grants from federal to provincial (Table 5 III Col. 2) .....			1,324,285	
Conditional grants from federal to local (Table 5 III col. 4) .....			26,443	
Unconditional grants from federal to provincial (Table 5 I Col. 1) .....			786,053	
Unconditional grants from federal to local (Table 5 I Col. 3) .....			37,500	
Total consolidated provincial-local revenue as per Table 6 .....			11,628,742	
<u>Expenditure</u>				
Cost of services provided per source documents .....	25,734,335	11,075,077	8,800,753	5,858,505
Deduct:				
Inter-government transfers eliminated from expenditure of paying governments (Table 5 II) .....	1,050,484	791,947	258,537	—
Inter-government transfers eliminated from expenditure of receiving governments (Table 5 III) .....	3,197,236	2,119	1,347,557	1,847,560
Sub-totals .....		10,281,011	7,194,659	4,010,945
Total consolidated government expenditure as per Table 2 .....	21,486,615			
Total provincial-local expenditure per Table 2 (excluding federal conditional grants) .....			11,205,604	
Add:				
Conditional grants from federal to provincial (Table 5 III Col. 2) .....			1,324,285	
Conditional grants from federal to local (Table 5 III Col. 4) .....			26,443	
Total consolidated provincial-local expenditure as per Table 7 .....			12,556,332	

CATALOGUE No.

68-202

ANNUAL



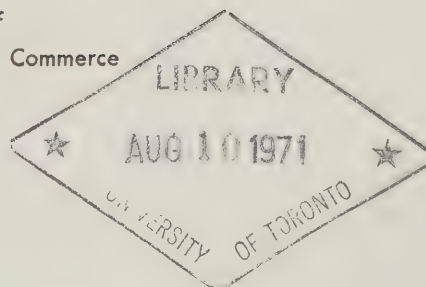
CANADA

# CONSOLIDATED GOVERNMENT FINANCE FEDERAL, PROVINCIAL AND LOCAL GOVERNMENTS REVENUE AND EXPENDITURE

1968

(Fiscal Year Ended Nearest to December 31, 1968)

*Published by Authority of*  
The Minister of Industry, Trade and Commerce



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Governments Division

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### SYMBOLS

The following standard symbols are used in Dominion Bureau of Statistics publications:

- . not reportable.
- .. figures not available.
- ... figures not appropriate or not applicable.
- nil or zero.
- amount too small to be expressed.
- less than three firms reporting.
- P preliminary figures.
- r revised figures.
- x confidential to meet secrecy requirements  
of the Statistics Act.

## INTRODUCTION

This publication presents a consolidation of the revenue and expenditure statistics of the federal, provincial, territorial and local governments in Canada for the fiscal year ended nearest December 31, 1968. In addition, as a basis for meaningful interprovincial comparisons, a similar consolidation is presented for provincial-local governments. The main object of these consolidations is to reflect the relationship between government and the public in respect of revenues raised and services provided.

The consolidated revenue and expenditure statistics in this report are based on the data as published by DBS in Catalogue Nos. 68-211 "Federal Government Finance, 1968"; 68-207 "Provincial Government Finance, 1968"; and 68-204 "Local Government Finance, 1968". In these publications the term "general" embraces current (ordinary) and capital budgetary transactions as well as certain non-budgetary transactions. Those in the latter category relate to the federal and provincial special funds, for example: the Old Age Security Fund, National Capital Commission, the Saskatchewan Crop Insurance Board, the Ontario Hospital Services Commission, etc. which are excluded from government budgetary provisions but which are, for these statistical series, included as an integral part of government. Remittances of profit by government enterprises are included in revenue, and reimbursements by government of government enterprise losses are included in expenditure. Revenue and expenditure of government enterprises are excluded as are those of municipal hospitals, libraries and other special activities of local government.

The above-mentioned basic source documents set out for each level of government the "Gross general revenue", "Net general revenue", "Gross general expenditure" and "Cost of services provided". The term "gross" as used in these Financial Management Series of statistics means that certain items of revenue and expenditure, which were netted in the published Public Accounts documents, are added back to the relevant classifications. This is done in order to achieve a degree of inter-governmental comparability which would otherwise be lacking.

"Net general revenue" is established by deducting from the Gross general revenue, (1) revenue from the sale of goods and services produced by government institutions (e.g. sale of produce of experimental farms), which revenue is deemed to be applied to the cost of the function or service from which it arises, (2) interest, premium, discount and exchange revenue, which is deemed to be applied against debt charges, and (3) all conditional transfers received from other levels of government.

Further, in these individual basic source documents, the caption "Cost of services provided" is intended to give a measure of the cost of services provided by each level of government. It includes the cost of services which are partly financed from conditional and unconditional grants received and to the extent that this is so, the cost of services provided by each government differs from the cost to the particular level of government of services provided. The "Cost of services provided" is arrived at by deducting from "Gross general expenditure" the same internally-generated revenue as described in (1) and (2) above under "Net general revenue".

Through the process of consolidation, intergovernment transfers are eliminated. Intergovernment conditional transfers are functionalized and eliminated from the relevant revenue and expenditure of the receiving government. Intergovernment unconditional transfers are eliminated from the revenue of the receiving government and from the expenditure of the paying government. The consolidated revenue (after the elimination of intergovernment transfers) represents the total revenue raised by all levels of government together, and the consolidated expenditure (after the elimination of intergovernment transfers) represents the cost to all levels of government together, of services provided. (Because of the difference in accounting methods and fiscal year-ends, the amounts of intergovernment transfers made by one level of government do not necessarily coincide with amounts shown as having been received by another level of government).

It is emphasized that in the consolidation process only true intergovernment transfer payments are eliminated, to obviate double counting. No adjustment is made to revenue or expenditure which arises from intergovernment sale and purchase of goods or services which are regarded as "normal" business transactions. The absence of adjustment in the case of the latter results in some duplication of costs and overstatement of revenue in the consolidation statements. This double counting, however, is not considered to be of major statistical consequence. (See further comments under the heading Tables 1 and 2).

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(1) At press time final data on local governments was not available. Thus, data which will be published in Local Government Finance, actual (Catalogue No. 68-204) might differ somewhat from corresponding data used in this publication; such differences are not significant.

Tables on consolidated direct and indirect debt are not included in this report. Increasing incidence and extent of intergovernment financing has caused the whole area of what constitutes government debt to be evaluated and studied. Pending completion of this review, consolidated government debt statistics have been deferred. Debt statistics however, are available, as in the past, in Catalogue Nos. 68-211, 68-209 and 68-204 for federal, provincial and local governments respectively.

#### EXPLANATORY COMMENTS

##### Tables 1 and 2. Consolidated Government Revenue and Expenditure

As mentioned in the introduction no adjustment has been made for intergovernment purchase and sale of goods and services. These are generally not identifiable, with two relatively significant exceptions, namely:

The sale by the federal government of R.C.M.P. services to several of the provinces amounting to \$31,157,000 which is included in federal revenue "Sales and services" and in provincial expenditure "Protection of persons and property." Also, the purchase by the federal government of manpower training services from the provinces amounting to \$73,942,000 is included in provincial revenue "Sales and services" and in federal expenditure "Education". For certain types of analysis the reader might wish to make the appropriate deductions from the consolidated revenue and expenditure items.

The expenditure item "Transportation and Communications" includes "Public Works" as shown in the local data source document "Local Government Finance" (Catalogue No. 68-204).

##### Table 5. Analysis of Intergovernment Transfers

This table summarizes in general classifications the amounts of intergovernment transfer payments that have been eliminated from gross general revenue and expenditure in arriving at consolidated revenue and expenditure.

Unconditional transfer payments received by provincial and local governments are detailed in Part I and unconditional transfer payments made by federal and provincial governments are specified in Part II.

Part III of Table 5 is a tabulation of the amounts of grants-in-aid and shared-cost contributions which were eliminated from the gross general aggregations in order to arrive at consolidated revenue and expenditure.

##### Tables 6 and 7. Consolidated Provincial-Local Revenue and Expenditure

These tables show the components of provincial-local consolidated revenue and expenditure after the elimination of conditional and unconditional provincial-local transfers. Federal government conditional and unconditional transfers paid to the provinces and local governments remain in these statistics and are identified under items 40 and 41 in Table 6.

##### Table 8. Reconciliation of Consolidated Government Revenue and Expenditure

This table presents a reconciliation between net general revenue of and cost of services provided by federal, provincial and local governments (as published by the Dominion Bureau of Statistics for each level of government) and the total consolidated government revenue and expenditure (after the elimination of intergovernment transfers) as shown in Tables 1 and 2. Detail on the items of elimination is summarized in Table 5.

# CONSOLIDATED GOVERNMENT REVENUE AND EXPENDITURE (AFTER ELIMINATION OF INTER-GOVERNMENT TRANSFERS) FOR YEARS 1963 TO 1968 INCLUSIVE

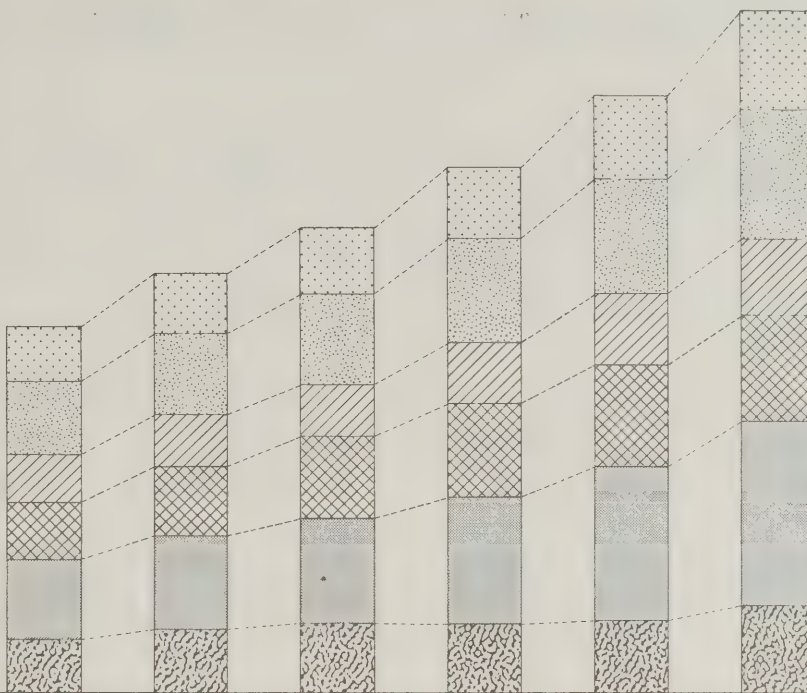
BILLIONS OF DOLLARS

## REVENUE

BILLIONS OF DOLLARS

24  
22  
20  
18  
16  
14  
12  
10  
8  
6  
4  
2  
0

24  
22  
20  
18  
16  
14  
12  
10  
8  
6  
4  
2  
0



NON-TAX REVENUE  
OTHER TAX REVENUE  
REAL AND PERSONAL  
PROPERTY TAXES  
GENERAL SALES TAXES  
INCOME TAX-  
INDIVIDUALS  
INCOME TAX-  
CORPORATIONS

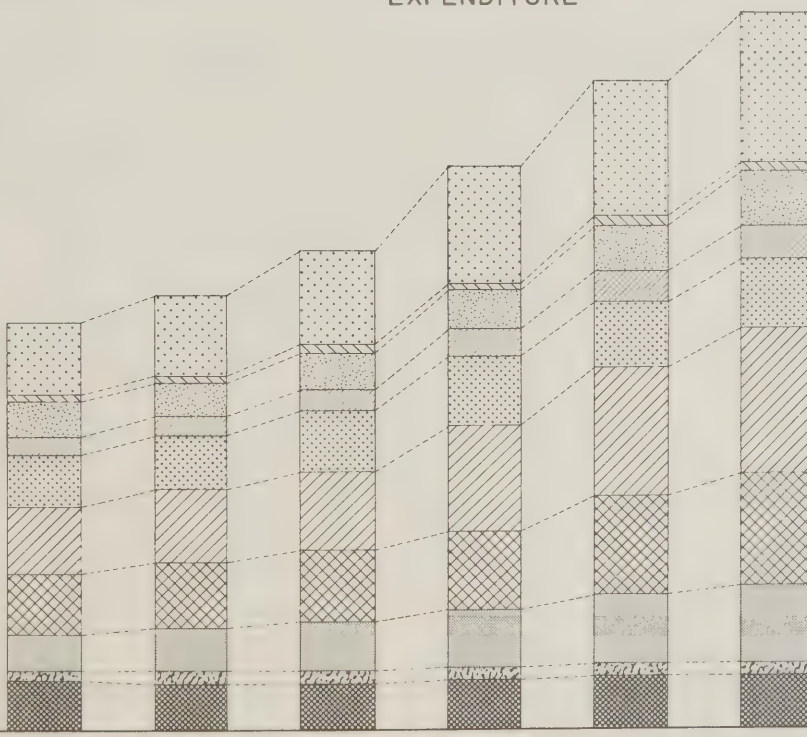
BILLIONS OF DOLLARS

## EXPENDITURE

BILLIONS OF DOLLARS

24  
22  
20  
18  
16  
14  
12  
10  
8  
6  
4  
2  
0

24  
22  
20  
18  
16  
14  
12  
10  
8  
6  
4  
2  
0



OTHER EXPENDITURE  
CONTRIBUTIONS TO OWN  
GOVERNMENT ENTERPRISES  
DEBT CHARGES EXCLUDING  
DEBT RETIREMENT  
NATURAL RESOURCES AND  
PRIMARY INDUSTRIES  
TRANSPORTATION AND  
COMMUNICATIONS  
EDUCATION  
SOCIAL WELFARE  
HEALTH  
VETERAN'S PENSIONS AND  
OTHER BENEFITS  
DEFENCE

1963

1964

1965

1966

1967

1968

TABLE 1. Consolidated Government Revenue  
(After Elimination of Inter-government Transfers)

For the Fiscal Year Ended Nearest to December 31, 1968

Source	Total	Federal	Provincial- Local
thousands of dollars			
<b>Taxes:</b>			
Income:			
Corporations .....	2,873,366	2,213,040	660,326
Individuals .....	6,098,732	4,334,430	1,764,302
On certain payments and credits to non-residents .....	205,566	205,566	—
On premiums of insurance companies .....	65,981	—	65,981
Other, on corporations .....	43,989	—	43,989
Real property .....	2,531,422	—	2,531,422
Personal property .....	—	—	—
Business .....	236,656	—	236,656
Special assessments (owners' share) .....	227,631	—	227,631
Poll .....	2,870	—	2,870
<b>Sales:</b>			
General .....	3,493,849	2,097,963	1,395,886
Motor fuel and fuel oil .....	944,309	—	944,309
Alcoholic beverages .....	1,024	—	1,024
Amusements and admissions .....	59,191	—	59,191
Tobacco .....	137,676	—	137,676
Other commodities and services .....	59,719	—	59,719
Total sales taxes .....	4,695,768	2,097,963	2,597,805
Excise duties and special excise taxes .....	884,706	884,706	—
Customs import duties .....	761,681	761,681	—
Estate taxes and succession duties .....	234,311	112,377	121,934
Hospital insurance premiums .....	354,256	—	354,256
Other taxes .....	55,786	9,428	46,358
Total taxes .....	19,272,721	10,619,191	8,653,530
<b>Privileges, licences and permits:</b>			
Liquor control and regulation .....	84,613	—	84,613
Motor vehicles .....	324,782	—	324,782
Natural resources .....	608,558	12,623	595,935
Other .....	140,735	16,300	124,435
Total privileges, licences and permits .....	1,158,688	28,923	1,129,765
<b>Sales and services</b> .....	752,919	235,074	517,845
<b>Fines and penalties</b> .....	89,116	5,568	83,548
<b>Interest, discount, premium and foreign exchange</b> .....	839,201	497,090	342,111
<b>Contribution from enterprises:</b>			
Liquor boards and commissions .....	388,241	—	388,241
Other enterprise remittances .....	249,566	200,253	49,313
Total contributions from enterprises .....	637,807	200,253	437,554
<b>Bullion and coinage</b> .....	78,147	78,147	—
<b>Postal services</b> .....	363,487	363,487	—
<b>Other revenue</b> .....	147,657	5,075	142,582
Gross revenue from own sources .....	23,339,743	12,032,808	11,306,935
Federal enterprises — in lieu of taxes .....	8,023	—	8,023
Provincial enterprises — in lieu of taxes .....	13,279	—	13,279
Sub-totals .....	23,361,045	12,032,808	11,328,237
<b>Deduct:</b>			
Revenue derived from expenditure functions .....	38,150	5,901	32,249
Interest revenue (contra debt charges) .....	725,617	412,580	313,037
Totals .....		11,614,327	10,982,951
Total consolidated government revenue .....	22,597,278		

TABLE 2. Consolidated Government Expenditure  
(After Elimination of Inter-government Transfers)

For the Fiscal Year Ended Nearest to December 31, 1968

Function	Total	Federal	Provincial- Local
thousands of dollars			
General government .....	1,334,688	688,033	646,655
Protection of persons and property .....	1,089,160	244,689	844,471
Transportation and communications .....	2,340,753	592,577	1,748,176
Sanitation and waterworks .....	547,194	9,756	537,438
Health .....	2,591,176	736,883	1,854,293
Social welfare .....	3,676,953	2,852,144	824,809
Recreational and cultural services .....	434,817	86,060	348,757
Education .....	4,806,882	589,145	4,217,737
Natural resources and primary industries .....	1,083,796	690,328	393,468
Trade and industrial development .....	257,249	195,483	61,766
National capital region planning and development .....	19,928	19,928	—
Local government planning and development .....	26,937	—	26,937
Defence services and mutual aid .....	1,796,956	1,796,956	—
Veterans' pensions and other benefits .....	427,897	427,897	—
Debt charges (excluding retirement) .....	1,778,757	1,074,371	704,386
Contributions to enterprises .....	261,916	224,995	36,921
International co-operation and assistance .....	149,214	149,214	—
Other expenditure:			
Citizenship and immigration .....	33,475	33,475	—
External affairs .....	61,164	61,164	—
Postal services .....	430,608	430,608	—
Royal Canadian mint .....	4,379	4,379	—
Housing research and slum clearance .....	58,096	30,022	28,074
Home owners' subsidies .....	26,356	—	26,356
Provision for reserves .....	76,535	—	76,535
Special projects .....	—	—	—
Other .....	490,501	361,523	128,978
Total other expenditures .....	1,181,114	921,171	259,943
Totals .....		11,299,630	12,505,757
Total consolidated government expenditure .....	23,805,387		

TABLE 3. Percentage Distribution of Consolidated Government Revenue as per Table 1  
(After Elimination of Inter-government Transfers)

For the Fiscal Year Ended Nearest to December 31, 1968

Source	Total	Federal	Provincial- Local
Taxes:			
Income:			
Corporations .....	12.7	19.1	6.0
Individuals .....	27.0	37.2	16.0
On certain payments and credits to non-residents .....	0.9	1.8	—
On premiums of insurance companies .....	0.3	—	0.6
Other, on corporations .....	0.2	—	0.4
Real property .....	11.2	—	23.0
Personal property .....	—	—	—
Business .....	1.0	—	2.1
Special assessments (owners' share) .....	1.0	—	2.1
Sales:			
General .....	15.5	18.1	12.7
Motor fuel and fuel oil .....	4.2	—	8.6
Amusements and admissions .....	0.3	—	0.5
Tobacco .....	0.6	—	1.2
Other commodities and services .....	0.3	—	0.6
Excise duties and special excise taxes .....	3.9	7.6	—
Custom import duties .....	3.4	6.6	—
Estate taxes and succession duties .....	1.0	1.0	1.2
Hospital Insurance premiums .....	1.6	—	3.2
Other taxes .....	0.3	0.1	0.5
Total taxes .....	85.4	91.5	78.7
Total privileges, licences and permits .....	5.1	0.2	10.3
Sales and services .....	3.3	2.0	4.7
Fines and penalties .....	0.4	0.1	0.8
Total contributions from enterprises .....	2.8	1.7	4.0
Other revenue .....	3.0	4.5	1.5
Totals .....	100.0	100.0	100.0

TABLE 4. Percentage Distribution of Consolidated Government Expenditure as per Table 2  
(After Elimination of Inter-government Transfers)

For the Fiscal Year Ended Nearest to December 31, 1968

Function	Total	Federal	Provincial- Local
General government .....	5.6	6.1	5.2
Protection of persons and property .....	4.6	2.2	6.8
Transportation and communications .....	9.8	5.2	14.0
Sanitation and waterworks .....	2.3	0.1	4.3
Health .....	10.9	6.5	14.8
Social welfare .....	15.4	25.2	6.6
Recreational and cultural services .....	1.8	0.8	2.8
Education .....	20.2	5.2	33.7
Natural resources and primary industries .....	4.6	6.1	3.1
Trade and industrial development .....	1.1	1.7	0.5
National capital region planning and development .....	0.1	0.2	—
Local government planning and development .....	0.1	—	0.2
Defence services and mutual aid .....	7.5	15.9	—
Veterans' pensions and other benefits .....	1.8	3.8	—
Debt charges (excluding retirements) .....	7.5	9.5	5.6
Contributions to enterprises .....	1.1	2.0	0.3
International co-operation and assistance .....	0.6	1.3	—
Total other expenditures .....	5.0	8.2	2.1
Totals .....	100.0	100.0	100.0

TABLE 5. Analysis of Inter-government Transfers  
For Fiscal Year Ended Nearest to December 31, 1968

I. Amounts eliminated from revenue of receiving governments in arriving at Tables 1 and 6

	Received by provincial from		Received by local from	
	Federal	Local	Federal	Provincial
	thousands of dollars			
Fiscal and tax-sharing arrangements .....	808,802	—	—	—
Share of income tax on power utilities .....	20,946	—	—	—
Statutory subsidies and unconditional grants .....	31,684	—	3,355	231,014
Grants-in-lieu of municipal taxes on federal and provincial property .....	1,320	—	38,755	18,464
Totals .....	862,752	—	42,110	249,478
Total eliminated from revenue of receiving governments .....				1,154,340

II. Amounts eliminated from expenditure of paying governments in arriving at Tables 2 and 7

	Paid by federal to		Paid by provincial to local
	Provincial	Local	
	thousands of dollars		
Fiscal and tax-sharing arrangements .....	639,272	—	—
Share of income tax on power utilities .....	20,984	—	—
Statutory subsidies and unconditional grants .....	31,744	—	266,306
Special payments .....	—	1,611	—
Compensation due to withdrawal from joint programs .....	186,925	—	—
Grants-in-lieu of municipal taxes on federal and provincial property .....	1,320	46,017	133,210
Totals .....	880,245	47,628	399,516
Total eliminated from expenditure of paying governments .....			1,327,389

III. Amounts eliminated from revenue and expenditure of receiving governments in arriving at Consolidated Revenue and Consolidated Expenditure

	Received by federal from provincial	Received by provincial from		Received by local from	
		Federal	Local	Federal	Provincial
	thousands of dollars				
Grants-in-aid and shared-cost contributions:					
General government .....	—	587	—	688	597
Protection of persons and property .....	—	4,188	187	145	8,888
Transportation and communications .....	188	64,837	7,251	23,434	264,807
Sanitation and waterworks .....	—	—	—	9,756	27,760
Health .....	21	660,763	13,611	123	8,820
Social welfare .....	—	290,089	1,397	3	98,205
Recreation and cultural services .....	—	6,363	316	357	4,170
Education .....	3,350	400,947	—	2,897	1,639,667
Natural resources and primary industries .....	2,035	44,142	16,007	—	—
Other expenditures.....	402	3,162	139	3,873	15,182
Totals .....	5,996	1,475,078	38,908	41,276	2,068,096
Total eliminated from revenue and expenditure of receiving governments .....					3,629,354

TABLE 6. Consolidated Provincial-Local Revenue  
(After Elimination of All Provincial-Local Transfers)

For Fiscal Year Ended Nearest to December 31, 1968

No.	Source	Provincial-Local			
		New- foundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Taxes:				
	Income:				
1	Corporations .....	8,267	1,054	11,197	8,170
2	Individuals .....	13,829	2,668	29,335	21,253
3	On premiums of insurance companies .....	751	170	1,571	1,233
4	Other, on corporations .....	—	—	—	—
5	Real property(1) .....	5,951	5,927	59,185	34,707
6	Personal property .....	—	—	—	—
7	Business .....	2,384	—	2,381	—
8	Special assessments (owners' share) .....	274	26	1,023	63
9	Poll .....	558	29	2,258	—
	Sales:				
10	General .....	35,301	4,710	28,664	38,060
11	Motor fuel and fuel oil .....	19,375	5,025	31,507	26,360
12	Alcoholic beverages .....	—	781	—	—
13	Amusements and admissions .....	176	132	718	505
14	Tobacco .....	4,019	842	—	2,739
15	Other commodities and services .....	28	—	706	—
16	Total sales taxes .....	58,899	11,490	61,595	67,664
17	Succession duties .....	—	—	—	—
18	Hospital insurance premiums .....	—	—	—	—
19	Other taxes .....	1,044	262	491	132
20	Total taxes .....	91,957	21,626	169,036	133,222
	Privileges, licences and permits:				
21	Liquor control and regulation .....	5,510	24	229	427
22	Motor vehicles .....	4,603	1,238	9,218	7,614
23	Natural resources .....	3,531	47	1,530	4,766
24	Other .....	1,431	313	1,650	1,385
25	Total privileges, licences and permits .....	15,075	1,622	12,627	14,192
26	Sales and services .....	11,202	5,363	16,262	14,323
27	Fines and penalties .....	872	137	1,267	1,278
28	Interest, discount, premium and foreign exchange .....	2,232	1,862	18,158	3,438
	Contribution from enterprises:				
29	Liquor boards and commissions .....	6,296	2,582	19,737	16,999
30	Other enterprise remittances .....	38	—	241	180
31	Total contributions from enterprises .....	6,334	2,582	19,978	17,179
32	Other revenue .....	5,206	372	1,259	1,692
33	Gross revenue from own sources .....	132,878	33,564	238,587	185,324
34	Federal enterprises — In lieu of taxes .....	2	5	1,747	—
35	Provincial enterprises — In lieu of taxes .....	—	—	966	—
36	Sub-totals .....	132,880	33,569	241,300	185,324
	Deduct:				
37	Revenue derived from expenditure functions .....	2,605	2,087	855	1,157
38	Interest revenue (contra debt charges) .....	2,203	1,851	16,901	3,318
39	Sub-totals .....	128,072	29,631	223,544	180,849
	Transfers from the federal government:				
40	Grants-in-aid and shared-cost contributions .....	65,173	13,737	88,913	69,466
41	Unconditional transfers .....	83,229	15,237	90,844	80,119
42	Totals .....	276,474	58,605	403,301	330,434
43	Total consolidated provincial-local revenue .....				

(1) Includes personal property taxes where applicable.

TABLE 6. Consolidated Provincial-Local Revenue  
(After Elimination of All Provincial-Local Transfers)

For Fiscal Year Ended Nearest to December 31, 1968

Provincial-Local									No.
Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	
thousands of dollars									
184,512	304,679	24,830	19,596	49,858	48,163	—	—	660,326	1
696,983	620,476	64,655	54,978	98,334	161,791	—	—	1,764,302	2
21,484	27,729	2,073	1,884	3,889	5,197	—	—	65,981	3
43,434	555	—	—	—	—	—	—	43,989	7
611,647	1,106,653	112,322	127,457	190,451	275,856	630	636	2,531,422	5
—	—	—	—	—	—	—	—	—	6
47,407	148,903	8,440	8,916	10,798	7,405	—	22	236,656	7
137,428	33,052	8,044	7,545	16,252	23,779	89	56	227,631	8
—	—	—	13	—	—	—	12	2,870	9
489,297	493,087	62,030	65,470	—	179,267	—	—	1,395,886	10
264,269	366,182	41,813	46,754	69,979	70,178	1,434	1,433	944,309	11
—	—	—	—	—	—	243	—	1,024	12
20,364	30,305	1,941	550	1,706	2,775	19	—	59,191	13
60,294	55,234	8,489	6,059	—	—	—	—	137,676	14
48,583	—	4,071	3,389	—	2,942	—	—	59,719	15
882,807	944,808	118,344	122,222	71,685	255,162	1,696	1,433	2,597,805	16
38,751	68,472	—	1	2	14,708	—	—	121,934	17
—	257,027	13,515	18,437	12,842	52,435	—	—	354,256	18
14,614	20,935	2,447	2,528	3,531	371	3	—	46,358	19
2,679,067	3,533,289	354,670	363,577	457,642	844,867	2,418	2,159	8,653,530	20
31,899	40,372	3,402	243	1,582	824	20	81	84,613	21
82,440	137,479	12,760	13,995	22,812	32,042	376	205	324,782	22
65,948	54,130	6,221	38,376	294,353	126,952	46	35	595,935	23
33,946	42,930	3,870	4,784	15,414	18,497	136	79	124,435	24
214,233	274,911	26,253	57,398	334,161	178,315	578	400	1,129,765	25
93,985	164,254	30,867	33,435	57,439	89,053	1,065	597	517,845	26
20,059	36,423	2,971	4,505	7,462	8,445	87	42	83,548	27
21,471	139,212	18,962	43,484	61,992	30,821	189	290	342,111	28
43,268	153,641	22,071	25,147	39,930	55,360	1,383	1,827	388,241	29
5,230	—	4,152	12,226	25,168	2,078	—	—	49,313	30
48,498	153,641	26,223	37,373	65,098	57,438	1,383	1,827	437,554	31
32,254	71,002	7,439	5,630	11,402	6,095	57	174	142,582	32
3,109,567	4,372,732	467,385	545,402	995,196	1,215,034	5,777	5,489	11,306,935	33
1,809	3,038	474	181	—	767	—	—	8,023	34
198	5,375	2,178	2,001	168	2,393	—	—	13,279	35
3,111,574	4,381,145	470,037	547,584	995,364	1,218,194	5,777	5,489	11,328,237	36
2,828	7,877	1,215	1,786	6,158	5,681	—	—	32,249	37
17,168	127,675	16,335	41,417	58,549	27,152	182	286	313,037	38
3,091,578	4,245,593	452,487	504,381	930,657	1,185,361	5,595	5,203	10,982,951	39
178,856	611,541	82,485	93,737	141,214	166,752	1,533	2,947	1,516,354	40
472,126	54,002	50,543	21,501	20,682	4,313	5,819	6,447	904,862	41
3,742,560	4,911,136	585,515	619,619	1,092,553	1,356,426	12,947	14,597		42
								13,404,167	43

TABLE 7. Consolidated Provincial-Local Expenditure  
(After Elimination of All Provincial-Local Transfers)

For Fiscal Year Ended Nearest to December 31, 1968

No.	Function	Provincial-Local			
		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	General government .....	12,838	2,941	18,347	15,305
2	Protection of persons and property .....	9,308	1,622	19,432	16,131
3	Transportation and communications .....	63,526	11,942	76,175	57,214
4	Sanitation and waterworks .....	10,264	328	10,796	10,635
5	Health .....	52,922	8,657	82,769	62,942
6	Social welfare .....	44,222	6,600	30,012	26,046
7	Recreational and cultural services .....	3,246	904	5,694	5,046
8	Education .....	74,782	17,918	150,397	123,346
9	Natural resources and primary industries .....	13,548	2,285	14,181	16,140
10	Trade and industrial development .....	1,652	756	8,379	2,786
11	Local government planning and development .....	1,793	30	1,842	3,349
12	Debt charges (excluding retirements) .....	28,031	6,476	30,366	26,354
13	Contributions to enterprises .....	7,916	153	1,555	1,180
	Other expenditure:				
14	Housing .....	2,465	1	423	—
15	Home owners' subsidies .....	—	—	—	—
16	Provision for reserves .....	406	—	1,413	214
17	Special projects .....	—	—	—	—
18	Other .....	2,736	— 73	2,761	580
19	Total other expenditures .....	5,607	— 72	4,597	794
20	Totals .....	329,655	60,540	454,542	367,268
21	Total consolidated provincial-local expenditure .....				

TABLE 7. Consolidated Provincial-Local Expenditure  
(After Elimination of All Provincial-Local Transfers)

For Fiscal Year Ended Nearest to December 31, 1968

Provincial-Local									No.
Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	
thousands of dollars									
199,312	237,590	25,538	27,125	37,142	66,836	1,777	3,179	647,930	1
234,676	351,781	33,129	28,493	72,275	78,910	945	2,102	848,804	2
471,407	660,759	82,167	106,751	150,576	153,753	1,239	938	1,836,447	3
178,875	197,996	26,060	18,210	41,703	51,713	232	382	547,194	4
667,664	942,965	94,106	137,550	214,331	245,421	2,159	3,693	2,515,179	5
470,672	285,034	38,544	33,944	71,678	106,616	866	667	1,114,901	6
94,949	129,617	19,050	24,204	32,484	39,134	326	823	355,477	7
1,119,332	1,891,458	185,864	188,977	433,878	425,624	5,128	4,877	4,621,581	8
125,765	115,646	32,126	29,833	50,888	36,561	111	526	437,610	9
16,268	14,981	5,714	2,269	4,469	5,700	153	204	63,331	10
3,248	8,505	3,371	2,035	3,046	1,286	160	23	28,688	11
291,217	245,303	21,520	12,165	18,055	23,190	457	1,252	704,386	12
—	18,437	4,362	951	2,103	2,289	—	1	38,947	13
8,666	6,666	—	38	1,995	8,844	219	1,316	30,633	14
—	—	—	8,696	13,012	4,648	—	—	26,356	15
6,632	43,615	3,061	3,997	4,155	13,034	3	5	76,535	16
—	—	—	—	—	—	—	—	—	17
76,437	16,377	7,682	2,150	13,029	6,342	1	90	128,112	18
91,735	66,658	10,743	14,881	32,191	32,868	223	1,411	261,636	19
3,965,120	5,166,730	582,294	627,388	1,164,819	1,269,901	13,776	20,078		20
								14,022,111	21

TABLE 8. Reconciliation of Consolidated Government Revenue and Expenditure with Source Statistics

For Fiscal Year Ended Nearest to December 31, 1968

	Total	Federal	Provincial	Local
	thousands of dollars			
<u>Revenue</u>				
Net general revenue per source documents .....	23,751,618	11,614,327	8,270,711	3,866,580
Deduct:				
Inter-government transfers eliminated from revenue of receiving governments (Table 5 I) .....	1,154,340	—	862,752	291,588
Sub-totals .....		11,614,327	7,407,959	3,574,992
Total consolidated government revenue as per Table 1 .....	22,597,278			
Total provincial-local revenue per Table 1 (excluding federal conditional and unconditional grants) .....			10,982,951	
Add:				
Conditional grants from federal to provincial (Table 5 III Col. 2) .....			1,475,078	
Conditional grants from federal to local (Table 5 III col. 4) .....			41,276	
Unconditional grants from federal to provincial (Table 5 I Col. 1) .....			862,752	
Unconditional grants from federal to local (Table 5 I Col. 3) .....			42,110	
Total consolidated provincial-local revenue as per Table 6 .....			13,404,167	
<u>Expenditure</u>				
Cost of services provided per source documents .....	28,762,130	12,233,499	9,985,753	6,542,878
Deduct:				
Inter-government transfers eliminated from expenditure of paying governments (Table 5 II) .....	1,327,389	927,873	399,516	—
Inter-government transfers eliminated from expenditure of receiving governments (Table 5 III) .....	3,629,354	5,996	1,513,986	2,109,372
Sub-totals .....		11,299,630	8,072,251	4,433,506
Total consolidated government expenditure as per Table 2 .....	23,805,387			
Total provincial-local expenditure per Table 2 (excluding federal conditional grants) .....			12,505,757	
Add:				
Conditional grants from federal to provincial (Table 5 III Col. 2) .....			1,475,078	
Conditional grants from federal to local (Table 5 III Col. 4) .....			41,276	
Total consolidated provincial-local expenditure as per Table 7 .....			14,022,111	







## PUBLICATIONS OF THE GOVERNMENTS DIVISION

Catalogue  
number

### Consolidated Government Statistics

- 68-201 Principal Taxes and Rates—Federal, Provincial and Selected Municipal Governments, A., E.
- 68-202 Consolidated Government Finance—Federal, Provincial and Local Governments, A., E.
- 68-502 Comparative Statistics of Public Finance, 1956 to 1960. O., E.

### Federal Government Statistics

- 68-211 Federal Government Finance, A., E. and F.
- 61-203 Federal Government Enterprise Finance, A., E. and F.
- 72-004 Federal Government Employment, Q., E.
- 72-205 Federal Government Employment in Metropolitan Areas, A., E.

### Provincial Government Statistics

- 68-205 Provincial Government Finance—Revenue and Expenditure (Estimates), A., E. and F.
- 68-207 Provincial Government Finance—Revenue and Expenditure, A., E.
- 68-209 Provincial Government Finance—Debt, A., E.
- 61-204 Provincial Government Enterprise Finance, A., E. and F.
- 63-202 The Control and Sale of Alcoholic Beverages in Canada, A., E.
- 72-007 Provincial Government Employment, Q., Bil.
- 68-504 A Review of Dominion-Provincial Conferences on Provincial Finance Statistics, 1933-1960, O., E.

### Local Government Statistics

- 68-203 Local Government Finance—Revenue and Expenditure—Preliminary and Estimates, A., E.
- 68-204 Local Government Finance, A., E.
- 72-009 Local Government Employment, Q., Bil.
- 68-505 A Review of Conferences on Municipal Finance Statistics, 1937-66, O., E.
- 72-505 Municipal Government Employment, 1961-1966. O., Bil.

#### A Financial Information System for Municipalities

- 12-532 Volume I. General Introduction, O., E. and F.
- 12-533 Volume II. The Classification Systems, O., E. and F.
- 12-534 Supplement to Volume II. Pro Forma Statements, O., E. and F.

Q. — Quarterly      A. — Annual      O. — Occasional      E. — English      F. — French      Bil. — Bilingual

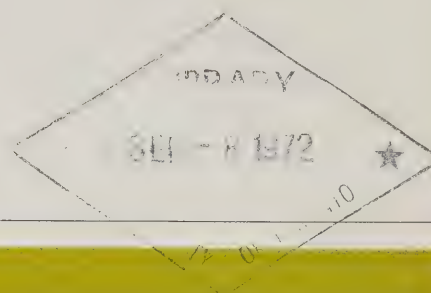
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# Consolidated government finance

FEDERAL, PROVINCIAL AND  
LOCAL GOVERNMENTS REVENUE  
AND EXPENDITURE

Fiscal year ended nearest  
to December 31, 1969

1969





ADDENDUMCONSOLIDATED GOVERNMENT FINANCE  
1969

Starting with the 1973 issue of the above publication pertaining to data for the fiscal years of the various governments ending closest to December 31, 1970, tables will be provided giving cross-classifications of the data appearing in the main tables according to the principal revenue sources and expenditure objects of the System of National Accounts as they appear in Statistics Canada, National Income and Expenditure Accounts, (Cat. No. 13-001). Separate tables will also be included reconciling the data thus cross-classified to the corresponding quantities of the System of National Accounts.

To acquaint users with these new tables, the Governments Division has assembled the information in question for the fiscal years ending closest to December 31, 1969. The tables summarizing this information thus constitute an addendum to the most recent issue of the publication.

Most of the explanatory notes pertaining to the content of these tables can be found in the publications of the Governments Division entitled Federal Government Finance (Cat. No. 68-211), Provincial Government Finance (Cat. No. 68-207), and Local Government Finance (68-204).

There are, however, certain features of these tables that are peculiar to the presentation of data on a consolidated basis. The System of National Accounts recognizes six sub-sectors of government, namely federal, provincial-territorial, local, hospitals, Canada Pension Plan and Quebec Pension Plan. The Canadian System of Governments Financial Management Statistics, in which the data appearing in the main tables of Consolidated Government Finance are cast, recognizes three levels of governments, namely federal, provincial-territorial, and local. Hospitals which are government owned and operated belong to the levels of government that own and operate them. The Canada and Quebec pension plans are presently excluded from the government universe of the financial management series. These differences are taken into account in the cross-classification and reconciliation tables for hospitals and in the reconciliation tables for the two universal pension plans.

TABLE 8. Economic Classification of Consolidated Government Revenue  
(After Elimination of Intergovernment Transfers)

For the Fiscal Year Ended Nearest to December 31, 1969

Source classification	Total consoli- dated government revenue per Table 1	Economic classification					
		Direct taxes		Indirect Taxes	Trans- fers from persons	Investment income	Other revenue
		Persons	Business				
thousands of dollars							
Taxes:							
Income:							
Corporations .....	3,700,667	-	3,700,667	-	-	-	-
Individuals .....	7,730,564	7,730,564	-	-	-	-	-
On certain payments and credits to non- residents .....	248,511	-	248,511	-	-	-	-
On premiums of insurance companies .....	66,101	-	-	66,101	-	-	-
Other, on corporations .....	53,921	-	-	53,921	-	-	-
Real property .....	2,828,897	-	-	2,828,897	-	-	-
Business .....	261,677	-	-	261,677	-	-	-
Special assessments (owner's share) .....	232,461	-	-	232,461	-	-	-
Poll .....	3,030	-	-	-	3,030	-	-
Sales:							
General .....	3,973,603	-	-	3,973,603	-	-	-
Motor fuel and fuel oil .....	1,020,956	-	-	1,020,956	-	-	-
Alcoholic beverages .....	1,089	-	-	1,089	-	-	-
Amusements and admissions .....	52,053	-	-	52,053	-	-	-
Tobacco .....	171,365	-	-	171,365	-	-	-
Other commodities and services .....	64,115	-	-	64,115	-	-	-
Total sales taxes .....	5,283,181	-	-	5,283,181	-	-	-
Excise duties and special excise taxes .....	894,216	-	-	894,216	-	-	-
Customs import duties .....	818,283	-	-	818,283	-	-	-
Estate taxes and succession duties .....	241,170	241,170	-	-	-	-	-
Hospital insurance premiums .....	657,251	-	-	-	657,251	-	-
Other taxes .....	64,879	-	-	64,879	-	-	-
Total taxes .....	23,084,809	7,971,734	3,949,178	10,503,616	660,281	-	-
Privileges, licences and permits:							
Liquor control and regulation .....	89,297	-	-	88,742	555	-	-
Motor vehicles .....	363,161	-	-	191,309	164,804	-	7,048
Natural resources .....	637,582	-	74,295	116,407	22,771	352,302	71,807
Other .....	155,255	4,403	-	82,826	2,317	-	65,709
Total privileges, licences and permits ....	1,245,295	4,403	74,295	479,284	190,447	352,302	144,564
Sales and services .....	979,233	-	395	26,513	15,224	16,571	920,530
Fines and penalties .....	100,069	1,253	883	25,408	72,304	-	221
Interest, discount, premium and foreign ex- change .....	1,082,267	1	-	38,385	-	1,043,669	212
Contributions from enterprises:							
Liquor boards and commissions .....	416,259	-	-	416,259	-	-	-
Other enterprise remittances .....	285,291	-	-	-	-	285,291	-
Total contributions from enterprises .....	701,550	-	-	416,259	-	285,291	-
Bullion and coinage .....	19,940	-	-	-	-	-	19,940
Postal services .....	430,628	-	-	-	-	-	430,628
Other revenue .....	142,719	2	-	4,569	483	6	137,659
Gross revenue from own sources .....	27,786,510	7,977,393	4,024,751	11,494,034	938,739	1,697,839	1,653,754
Federal enterprises in lieu of taxes ....	14,749	-	-	14,749	-	-	-
Provincial enterprises in lieu of taxes ..	21,130	-	-	21,130	-	-	-
Total consolidated government revenue .....	27,822,389	7,977,393	4,024,751	11,529,913	938,739	1,697,839	1,653,754

TABLE 9. Economic Classification of Consolidated Government Expenditure  
(After Elimination of Intergovernment Transfers)

Fiscal Year Ended Nearest to December 31, 1969

Functional classification	Total consoli- dated government expen- diture per Table 2	Economic classification					
		Purchases of goods and services	Transfer payments to:				Other expendi- ture
			Persons	Business	Hospi- tals(1)	Non- residents	
thousands of dollars							
General government .....	1,443,232	1,396,216	4,438	6,836	—	—	35,742
Protection of persons and property .....	1,227,046	1,228,088	21,179	—	—	—	— 22,221
Transportation and communications .....	2,461,737	2,368,898	8,397	119,141	—	—	— 34,699
Sanitation and waste removal .....	525,162	550,716	—	—	—	—	— 25,554
Health .....	3,386,116	1,167,653	93,133	—	2,104,000	—	21,330
Social welfare .....	4,015,233	349,224	3,487,320	54,980	—	20,900	102,809
Recreational and cultural services .....	483,075	444,439	38,108	62	—	—	466
Education .....	5,554,087	4,459,031	1,052,506	1,334	—	—	41,216
Natural resources and primary industries .....	1,348,436	792,754	41,385	463,399	—	—	50,898
Trade and industrial development .....	302,477	257,024	3,369	40,856	—	—	1,228
National capital region planning and develop- ment .....	17,170	17,170	—	—	—	—	—
Local government planning and development .....	40,988	34,605	1,154	1,289	—	—	3,940
Defence services and mutual aid .....	1,814,664	1,814,245	419	—	—	—	—
Veterans' pensions and other benefits .....	424,258	100,982	306,149	—	—	17,127	—
Debt charges (excluding retirement) .....	2,889,595	23,038	2,814,133	1,962	—	—	50,462
Contributions to enterprises .....	303,169	1,390	—	20,023	—	—	281,756
International co-operation and assistance .....	180,650	180,447	203	—	—	—	—
Other expenditure:							
Citizenship and immigration .....	28,901	24,360	4,430	—	—	—	111
External affairs .....	71,129	64,657	6,472	—	—	—	—
Postal services .....	463,172	47,005	—	—	—	—	416,167
Housing research and slum clearance .....	83,979	39,425	2,473	10,804	—	—	31,277
Home owners' subsidies .....	201,580	33	123,847	77,700	—	—	—
Provision for reserves .....	70,786	—	—	—	—	—	70,786
Other .....	529,258	465,887	75,617	77	—	—	— 12,323
Total other expenditure .....	1,448,805	641,367	212,839	88,581	—	—	506,018
Consolidated Government Expenditure .....	27,865,900	15,827,287	8,084,732	798,463	2,104,000	38,027	1,013,391

(1) Hospitals, other than those owned and operated by the federal and provincial levels of government, are deemed to constitute a separate sub-sector of government for purposes of the system of national accounts; for purposes of the financial management series, however, they are considered to be private institutions, and the government transfer payments they receive are not eliminated on consolidation, but are treated as final expenditure of the paying governments.

TABLE 10. Reconciliation of Gross Consolidated Revenue with Total Revenue on a National Accounts Basis

For the Fiscal Year Ended Nearest to December 31, 1969

Revenue	Gross consoli- dated government revenue	Direct taxes		Indirect taxes	Transfers from persons	Investment income	Other revenue
		Persons	Business				
\$ millions							
As per Table 8 .....	27,822.4	7,977.4	4,024.8	11,529.9	938.7	1,697.8	1,653.8
Add:							
Corporation income tax accruals .....	3,197.0	-	3,197.0(1)	-	-	-	-
Adjustments to other taxes .....	7.6	0.4	7.2	-	-	-	-
Contributions to and other income of social insurance programs .....	837.5	748.2	-	-	-	89.3	-
Contributions to and other income of non-trusted pension plans .....	906.9	601.2	-	-	-	305.7	-
Unremitted profits of liquor boards .....	9.0	-	-	9.0	-	-	-
Other additions .....	451.0	109.7	- 12.3	3.4	2.1	114.6	233.5
Total additions .....	5,409.0	1,459.5	3,191.9	12.4	2.1	509.6	233.5
Deduct:							
Corporation income tax collections .....	3,689.4	-	3,689.4(1)	-	-	-	-
Revenue offset against expenditure for National Accounts purposes .....	1,140.7	4.4	-	- 0.1	-	- 0.1	1,136.5
Revenue from non-productive activities .....	146.1	-	-	-	-	-	146.1
Adjustments to transfers from other levels of government(2) .....	174.1	-	-	-	-	-	174.1
Post Office revenue .....	430.6	-	-	-	-	-	430.6
Other deductions .....	95.5	- 2.5	74.3	15.4	0.8	7.5	-
Total deductions .....	5,676.4	1.9	3,763.7	15.3	0.8	7.4	1,887.3
Total Revenue on a National Accounts Basis .....	27,555.0	9,435.0	3,453.0	11,527.0	940.0	2,200.0	-

(1) Corporation income tax accruals for any particular year are estimated; the difference between corporation income tax accruals and collections still reflected in 1969-70 accelerations of collections initiated in the two previous fiscal years.

(2) To eliminate differences in the corresponding data reported by different levels of government.

Note: The national accounts data to which the gross consolidated government figures are reconciled are aggregates of the related federal and provincial government sub-sectors data for the four quarters corresponding to the fiscal year of these governments (April 1 to March 31) plus the related local government sub-sector calendar year data published in National Income and Expenditure Accounts (Cat. No. 13-001).

TABLE 11. Reconciliation of Gross Consolidated Government Expenditure with  
Total Current Expenditure on a National Accounts Basis

For the Fiscal Year Ended Nearest to December 31, 1969

Expenditure	Gross consoli- dated government expendi- ture	Purchases of goods and services	Transfer payments to:				Other expendi- ture
			Persons	Business	Hospitals	Non- resident	
\$ millions							
As per Table 9 .....	27,865.9	15,827.3	8,084.7	798.5	2,104.0	38.0	1,013.4
Add:							
Unemployment insurance benefits and expen- diture of social insurance programs .....	698.4	40.0	759.3	-	-	-	- 100.9
Payments under and contributions to universal pension plans .....	374.5	124.9	249.6	-	-	-	-
Capital consumption allowances .....	999.7	1,001.0	-	-	-	-	- 1.3
Accounting adjustments .....	31.0	8.0	23.0	-	-	-	-
Adjustments to transfers to other levels of government(1) .....	-	-	-	-	-	-	46.0
Adjustment to reflect CBC deficit payment as a subsidy to business .....	-	-	-	166.0	-	-	- 166.0
Adjustment to reflect international assis- tance payments as transfers to non-residents	-	- 158.5	-	-	-	158.5	-
Other additions .....	289.2	268.3	20.4	- 27.4	-	-	27.9
Total additions .....	2,438.8	1,283.7	1,052.3	138.6	-	158.5	- 194.3
Deduct:							
Post Office expenditure .....	416.1	-	-	-	-	-	416.1
Expenditure offset by revenue for National Accounts purposes .....	991.7	991.7	-	-	-	-	-
Capital expenditure .....	3,103.0	3,103.0	-	-	-	-	-
Deficits of enterprises offset against remitted profits .....	60.9	-	-	-	-	-	60.9
Expenditure on non-productive activities .....	206.7	206.7	-	-	-	-	-
Expenditure of non-trusted pension plans in- cluded in gross general expenditure .....	16.8	-	-	-	-	-	16.8
Contributions to trusted pension plans in- cluded in gross general expenditure	91.3	-	-	-	-	-	91.3
Timing adjustments .....	77.3	- 36.5	1.9	59.1	-	-	52.8
Accounting adjustments .....	212.5	81.7	4.7	-	-	-	126.1
Adjustment for transfer to a sub-sector of government other than federal, provincial or local sub-sectors .....	2,046.0	-	-	-	2,046.0	-	-
Other deductions .....	259.4	162.4	- 45.6	34.0	58.0	- 4.5	55.1
Total deductions .....	7,481.7	4,509.0	- 39.0	93.1	2,104.0	- 4.5	819.1
Total Current Expenditure on a National Accounts Basis .....	22,823.0	12,602.0	9,176.0	844.0	-	201.0	-

(1) To eliminate differences in the corresponding data reported by different levels of government.  
Note: See note on Table 10.



STATISTICS CANADA

Governments Division

# CONSOLIDATED GOVERNMENT FINANCE

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## FEDERAL, PROVINCIAL AND LOCAL GOVERNMENTS REVENUE AND EXPENDITURE

1969

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(Fiscal Year Ended Nearest to December 31, 1969)

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## SYMBOLS

The following standard symbols are used in Statistics Canada publications:

- . not reportable.
- .. figures not available.
- ... figures not appropriate or not applicable.
- nil or zero.
- amount too small to be expressed.
- less than three firms reporting.
- <sup>p</sup> preliminary figures.
- <sup>r</sup> revised figures.
- x confidential to meet secrecy requirements of the Statistics Act.

## INTRODUCTION

This publication presents a consolidation of the gross revenue and gross expenditure of the federal, provincial, territorial and local governments in Canada, for the fiscal year ended nearest December 31, 1969. In addition, as a basis for meaningful interprovincial comparisons, a similar consolidation is presented for provincial-local governments. The main object of these consolidations is to reflect the relationship between government and the public in respect of revenue raised and services provided.

Consolidated revenue and expenditure in this report are based on the data published by Statistics Canada in Catalogue Nos. 68-211, Federal Government Finance, 1969, 68-207, Provincial Government Finance, 1969, and 68-204, Local Government Finance, 1969(1).

The above-named basic source publications set out for each level of government the "gross general revenue" and "gross general expenditure". The term "gross" used in the System of Financial Management Statistics means that certain items of revenue and expenditure, which were netted out in the published Public Accounts, financial reports and other source documents, are added back to the relevant classifications. This is done to achieve a degree of intergovernmental comparability which would otherwise be lacking.

In the basic source publications above-named, the term "general" includes current (ordinary) and capital budgetary transactions as well as certain non-budgetary transactions. Those in the latter category relate to federal and provincial special funds, such as: the Old Age Security Fund, National Capital Commission, the Saskatchewan Crop Insurance Board, the Ontario Hospital Services Commission, etc., which are excluded from government budgetary provisions but which are, for these statistical series, included as an integral part of government. Remittances of profit by government enterprises are included in revenue, and reimbursements by government of government enterprise losses are included in expenditure. Revenue and expenditure of government enterprises are excluded, as are those of municipal hospitals, libraries and other special activities of local government.

Through the process of consolidation, intergovernment transfers are eliminated. Intergovernment conditional transfers are functionalized and eliminated from the relevant revenue and expenditure of the receiving government. Intergovernment unconditional transfers are eliminated from the revenue of the receiving government and from the expenditure of the paying government. The consolidated revenue (after the elimination of intergovernment transfers) represents the total revenue raised by all levels of government together, and the consolidated expenditure (after the elimination of intergovernment transfers) represents the expenditure by all levels of government together, on services provided.

Because of the difference in accounting methods and fiscal year-ends, the amounts of intergovernment transfers made by one level of government do not necessarily coincide with amounts shown as having been received by another level of government. Accordingly, in the process of elimination, if the intergovernment transfer is to be deducted from the revenue of the receiving government, the amount deducted is that which the receiving government shows as having been received; similarly, if the intergovernment transfer is to be eliminated from the expenditure of the paying government, the amount deducted is that shown by the paying government as having been paid.

It is emphasized that in the consolidation process only true intergovernment transfer payments are eliminated, to avoid double counting. No adjustment is made to revenue or expenditure which arises from intergovernment sale or purchase of goods and services which are regarded as "normal" business transactions. The absence of adjustment in the case of the latter results in some duplication of costs and overstatement of revenue in the consolidation statements. This double counting, however, is not considered to be of major statistical consequence. (See further comments under the heading Tables 1 and 2).

Tables on consolidated assets and liabilities are not included in this report. Increasing incidence and extent of intergovernment financing has caused the whole area of what constitutes government balance sheet transactions to be evaluated and studied. Pending completion of this review, consolidated government balance sheet statistics have been deferred. These statistics are available, as in the past, in Catalogue Nos. 68-211, 68-209 and 68-204 for federal, provincial and local governments, respectively.

(1) At press time final data on local governments was not available. Thus, data which will be published in 68-204, Local Government Finance, 1969, might differ somewhat from corresponding data used in this publication; such differences are not significant.

EXPLANATORY COMMENTS

Tables 1 and 2. Consolidated Government Revenue and Expenditure

As mentioned in the introduction no adjustment has been made for intergovernment purchase and sale of goods and services. These are generally not identifiable, with two relatively significant exceptions, namely:

The sale by the federal government of R.C.M.P. services to several of the provinces amounting to \$35,699,000 which is included in federal revenue "Sales and services" and in provincial expenditure "Protection of persons and property". Also, the purchase by the federal government of manpower training services from the provinces amounting to \$109,017,000 is included in provincial revenue "Sales and services" and in federal expenditure "Education". For certain types of analysis the reader might wish to make the appropriate deductions from the consolidated revenue and expenditure items.

The expenditure item "transportation and communications" includes "public works" as shown in the source document Local Government Finance (Catalogue No. 68-204).

Table 3. Intergovernment Transfers

This table summarizes in general classifications the amounts of intergovernment transfer payments that have been eliminated from gross general revenue and expenditure in arriving at consolidated revenue and expenditure.

Unconditional transfer payments received by provincial and local governments are detailed in Part I and unconditional transfers made by federal and provincial governments in Part II.

Part III of Table 3 is a tabulation of the amounts of grants-in-aid and shared-cost contributions (conditional transfers) which were eliminated from the gross general aggregations in order to arrive at consolidated government revenue and expenditure.

Tables 4 and 5. Consolidated Revenue and Expenditure of Provincial-Local Levels

These tables show the components of consolidated revenue and expenditure of provincial-local levels of government after the elimination of conditional and unconditional provincial-local transfers. Federal government conditional and unconditional transfers made to the provincial and local governments remain in these statistics and are identified under items 36 and 37 in Table 4.

Table 6. Reconciliation of Consolidated Government Revenue and Expenditure

This table presents a reconciliation between gross general revenue and gross general expenditure of federal, provincial and local governments, as published by Statistics Canada for each level of government, and the total consolidated government revenue and expenditure, after the elimination of intergovernment transfers, as shown in Tables 1 and 2. Detail on the items of elimination is summarized in Table 3.

Table 7. Consolidated Government Revenue and Expenditure

This table shows gross general revenue and expenditure (after elimination of intergovernment transfers) by major classification groups, for the years 1965 to 1969 inclusive.

TABLE 1. Consolidated Government Revenue  
(After Elimination of Intergovernment Transfers)

For the Fiscal Year Ended Nearest to December 31, 1969

Source	Provincial-Local levels		All levels	
	Amount (\$000's)	Percentage of total	Amount (\$000's)	Percentage of total
Taxes:				
Income:				
Corporations .....	861,606	6.5	3,700,667	13.3
Individuals .....	2,142,443	16.1	7,730,564	27.8
On certain payments and credits to non-residents .....	—	—	248,511	0.9
On premiums of insurance companies .....	66,101	0.5	66,101	0.2
Other, on corporations .....	53,921	0.4	53,921	0.2
Real property .....	2,828,897	21.3	2,828,897	10.2
Business .....	261,677	2.0	261,677	0.9
Special assessments (owners' share) .....	232,461	1.7	232,461	0.8
Poll .....	3,030	—	3,030	—
Sales:				
General .....	1,679,262	12.6	3,973,603	14.3
Motor fuel and fuel oil .....	1,020,956	7.7	1,020,956	3.7
Alcoholic beverages .....	1,089	—	1,089	—
Amusements and admissions .....	52,053	0.4	52,053	0.2
Tobacco .....	171,365	1.3	171,365	0.6
Other commodities and services .....	64,115	0.5	64,115	0.2
Total sales taxes .....	2,988,840	22.5	5,283,181	19.0
Excise duties and special excise taxes .....	—	—	894,216	3.2
Customs import duties .....	—	—	818,283	3.0
Estate taxes and succession duties .....	140,539	1.1	241,170	0.9
Hospital insurance premiums .....	657,251	4.9	657,251	2.4
Other taxes .....	58,958	0.4	64,879	0.2
Total taxes .....	10,295,724	77.4	23,084,809	83.0
Privileges, licences and permits:				
Liquor control and regulation .....	89,297	0.7	89,297	0.3
Motor vehicles .....	363,161	2.7	363,161	1.3
Natural resources .....	631,072	4.8	637,582	2.3
Other .....	134,300	1.0	155,255	0.6
Total privileges, licences and permits .....	1,217,830	9.2	1,245,295	4.5
Sales and services .....	603,758	4.5	979,233	3.5
Fines and penalties .....	94,708	0.7	100,069	0.4
Interest, discount, premium and foreign exchange .....	472,672	3.6	1,082,267	3.9
Contribution from enterprises:				
Liquor boards and commissions .....	416,259	3.1	416,259	1.5
Other enterprise remittances .....	38,370	0.3	285,291	1.0
Total contributions from enterprises .....	454,629	3.4	701,550	2.5
Bullion and coinage .....	—	—	19,940	0.1
Postal services .....	—	—	430,628	1.5
Other revenue .....	123,551	0.9	142,719	0.5
Gross revenue from own sources .....	13,262,872	99.7	27,786,510	99.9
Federal enterprises — in lieu of taxes .....	14,749	0.1	14,749	—
Provincial enterprises — in lieu of taxes .....	21,130	0.2	21,130	0.1
Totals .....	13,298,751	100.0	27,822,389	100.0
Total consolidated government revenue .....			27,822,389	

TABLE 2. Consolidated Government Expenditure  
(After Elimination of Intergovernment Transfers)

For the Fiscal Year Ended Nearest to December 31, 1969

Function	Provincial-Local levels		All levels	
	Amount (\$'000's)	Percentage of total	Amount (\$'000's)	Percentage of total
General government .....	707,354	4.8	1,443,232	5.2
Protection of persons and property .....	952,555	6.4	1,227,046	4.4
Transportation and communications .....	1,866,945	12.6	2,461,737	8.8
Sanitation and waste removal .....	514,501	3.4	525,162	1.9
Health .....	2,359,979	16.0	3,386,116	12.2
Social welfare .....	849,826	5.7	4,015,233	14.4
Recreational and cultural services .....	379,792	2.6	483,075	1.7
Education .....	4,915,998	33.2	5,554,087	19.9
Natural resources and primary industries .....	439,149	3.0	1,348,436	4.8
Trade and industrial development .....	85,281	0.6	302,477	1.1
National capital region planning and development .....	—	—	17,170	0.1
Local government planning and development .....	40,988	0.3	40,988	0.1
Defence services and mutual aid .....	—	—	1,814,664	6.5
Veterans' pensions and other benefits .....	—	—	424,258	1.5
Debt charges (excluding retirement) .....	1,164,358	7.9	2,889,595	10.4
Contributions to enterprises .....	57,166	0.4	303,169	1.1
International co-operation and assistance .....	—	—	180,650	0.6
Other expenditure:				
Citizenship and immigration .....	—	—	28,901	0.1
External affairs .....	—	—	71,129	0.3
Postal services .....	—	—	463,172	1.7
Housing research and slum clearance .....	45,939	0.3	83,979	0.3
Home owners' subsidies .....	201,580	1.4	201,580	0.7
Provision for reserves .....	70,786	0.5	70,786	0.3
Other .....	131,919	0.9	529,258	1.9
Total other expenditures .....	450,224	3.1	1,448,805	5.3
Totals .....	14,784,116	100.0	27,865,900	100.0
Total consolidated government expenditure .....			27,865,900	

TABLE 3. Intergovernment Transfers  
For Fiscal Year Ended Nearest to December 31, 1969

I. Amounts eliminated from revenue of receiving governments in arriving at Tables 1 and 4

	Received by provincial from		Received by local from	
	Federal	Local	Federal	Provincial
	thousands of dollars			
Fiscal and tax-sharing arrangements .....	912,611	—	—	—
Share of income tax on power utilities .....	23,847	—	—	—
Statutory subsidies and unconditional grants .....	31,568	—	2,986	238,103
Grants-in-lieu of municipal taxes on federal and provincial property .....	2,024	—	41,388	15,655
Totals .....	970,050	—	44,374	253,758
Total eliminated from revenue of receiving governments ..				1,268,182

II. Amounts eliminated from expenditure of paying governments in arriving at Tables 2 and 5

	Paid by federal to		Paid by provincial to local
	Provincial	Local	
	thousands of dollars		
Fiscal and tax-sharing arrangements .....	729,240	—	—
Share of income tax on power utilities .....	23,847	—	—
Statutory subsidies and unconditional grants .....	31,794	—	303,854
Special payments .....	—	700	—
Compensation due to withdrawal from joint programs .....	164,520	—	—
Grants-in-lieu of municipal taxes on federal and provincial property .....	2,124	48,246	20,261
Totals .....	951,525	48,946	324,115
Total eliminated from expenditure of paying governments			1,324,586

III. Amounts eliminated from revenue and expenditure of receiving governments in arriving at Consolidated Revenue and Consolidated Expenditure

	Received by federal from provincial	Received by provincial from		Received by local from	
		Federal	Local	Federal	Provincial
	thousands of dollars				
Grants-in-aid and shared-cost contributions:					
General government .....	50	8,798	—	11	1,934
Protection of persons and property .....	—	5,032	153	93	25,905
Transportation and communications .....	84	66,495	7,945	11,874	284,429
Sanitation and waste removal .....	—	—	—	10,661	14,893
Health .....	—	894,803	14,986	1,004	40,680
Social welfare .....	—	293,633	17,983	87	117,944
Recreation and cultural services .....	—	4,851	20	15	13,647
Education .....	881	426,460	222	1,747	1,924,923
Natural resources and primary industries .....	2,172	44,147	107	—	—
Other expenditures .....	—	8,952	1,428	11,015	11,739
Totals .....	3,187	1,753,171	42,844	36,507	2,436,094
Total eliminated from revenue and expenditure of receiving governments .....					4,271,803

TABLE 4. Consolidated Revenue of Provincial-Local Levels  
(After Elimination of all Provincial-Local Transfers)

For Fiscal Year Ended Nearest to December 31, 1969

No.	Source	Provincial-Local			
		New-foundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Taxes:				
	Income:				
1	Corporations .....	9,463	1,364	13,047	10,126
2	Individuals .....	19,347	3,359	38,852	34,122
3	On premiums of insurance companies .....	585	191	1,713	1,340
4	Other, on corporations .....	—	—	—	—
5	Real property .....	6,205	6,693	61,860	37,116
6	Business .....	2,494	738	2,777	—
7	Special assessments (owners' share) .....	384	91	712	66
8	Poll .....	503	158	2,356	—
	Sales:				
9	General .....	37,171	6,761	60,074	52,180
10	Motor fuel and fuel oil .....	20,885	5,382	37,312	29,215
11	Alcoholic beverages .....	—	826	—	—
12	Amusements and admissions .....	125	155	765	533
13	Tobacco .....	4,208	846	—	5,029
14	Other commodities and services .....	28	—	777	—
15	Total sales taxes .....	62,417	13,970	98,928	86,957
16	Succession duties .....	—	—	3	—
17	Hospital insurance premiums .....	—	—	—	—
18	Other taxes .....	1,525	93	602	141
19	Total taxes .....	102,923	26,657	220,850	169,868
	Privileges, licences and permits:				
20	Liquor control and regulation .....	6,052	30	239	425
21	Motor vehicles .....	4,486	1,247	12,095	9,756
22	Natural resources .....	4,403	47	1,742	4,380
23	Other .....	1,186	403	2,740	1,473
24	Total privileges, licences and permits .....	16,127	1,727	16,816	16,034
25	Sales and services .....	12,258	5,497	19,205	16,594
26	Fines and penalties .....	902	224	2,282	1,430
27	Interest, discount, premium and foreign exchange .....	4,293	1,911	24,194	4,101
	Contribution from enterprises:				
28	Liquor boards and commissions .....	5,470	2,723	23,680	17,551
29	Other enterprise remittances .....	40	120	261	—
30	Total contributions from enterprises .....	5,510	2,843	23,941	17,551
31	Other revenue .....	1,733	91	3,525	1,321
32	Gross revenue from own sources .....	143,746	38,950	310,813	226,899
33	Federal enterprises — in lieu of taxes .....	128	—	2,599	—
34	Provincial enterprises — in lieu of taxes .....	—	—	1,762	—
35	Sub-totals .....	143,874	38,950	315,174	226,899
	Transfers from the federal government:				
36	Grants-in-aid and shared-cost contributions .....	78,224	19,689	102,440	79,833
37	Unconditional transfers .....	99,949	18,136	100,229	84,487
38	Totals .....	322,047	76,775	517,843	391,219
39	Total consolidated provincial-local revenue .....				

TABLE 4. Consolidated Revenue of Provincial-Local Levels  
(After Elimination of all Provincial-Local Transfers)

For Fiscal Year ended nearest to December 31, 1969

Provincial-Local									No.
Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	
thousands of dollars									
181,878	441,038	31,687	22,529	63,967	86,507	—	—	861,606	
814,888	762,086	81,226	63,915	134,042	190,606	—	—	2,142,443	2
20,899	27,050	2,278	1,976	4,296	5,773	—	—	66,101	3
44,836	9,085	—	—	—	—	—	—	53,921	4
684,188	1,239,253	125,206	140,140	211,445	315,026	927	838	2,828,897	5
51,640	165,380	8,937	9,662	11,596	8,386	—	67	261,677	6
150,588	30,974	4,082	7,967	10,713	26,789	43	52	232,461	7
—	—	—	11	—	—	—	2	3,030	8
531,542	645,284	68,589	68,090	—	209,571	—	—	1,679,262	9
281,409	394,585	44,311	47,520	80,367	76,986	1,470	1,514	1,020,956	10
—	—	—	—	—	—	263	—	1,089	11
20,764	22,353	1,979	543	1,864	2,954	18	—	52,053	12
65,280	72,983	8,787	6,127	8,105	—	—	—	171,365	13
55,426	—	4,828	—	—	2,497	—	559	64,115	14
954,421	1,135,205	128,494	122,280	90,336	292,008	1,751	2,073	2,988,840	15
44,631	73,182	—	—	1	22,722	—	—	140,539	16
—	475,631	45,088	18,564	50,063	67,905	—	—	657,251	17
16,028	22,945	2,065	1,900	13,204	451	4	—	58,958	18
2,963,997	4,381,829	429,063	388,944	589,663	1,016,173	2,725	3,032	10,295,724	19
32,648	43,205	3,610	256	1,837	884	22	89	89,297	20
95,282	149,973	15,423	13,900	24,596	35,483	495	425	363,161	21
71,239	69,333	6,987	37,815	266,968	168,060	54	44	631,072	22
34,987	42,832	4,658	5,447	19,634	20,581	182	177	134,300	23
234,156	305,343	30,678	57,418	313,035	225,008	753	735	1,217,830	24
96,328	212,278	29,456	33,545	64,739	110,137	1,308	2,413	603,758	25
23,524	40,068	4,070	4,402	9,071	8,594	82	59	94,708	26
27,966	202,426	32,031	52,016	75,271	47,536	321	606	472,672	27
75,250	137,200	23,936	20,110	45,167	61,741	1,281	2,150	416,259	28
5,465	—	1,795	13,865	14,648	2,176	—	—	38,370	29
80,715	137,200	25,731	33,975	59,815	63,917	1,281	2,150	454,629	30
29,097	55,033	10,195	6,235	10,616	5,517	49	139	123,551	31
3,455,783	5,334,177	561,224	576,535	1,122,210	1,476,882	6,519	9,134	13,262,872	32
4,220	5,732	1,059	107	—	904	—	—	14,749	33
417	11,967	2,176	2,214	27	2,567	—	—	21,130	34
3,460,420	5,351,876	564,459	578,856	1,122,237	1,480,353	6,519	9,134	13,298,751	35
165,930	726,279	105,828	108,745	188,981	189,968	5,395	18,366	1,789,678	36
532,020	63,403	54,272	18,210	20,646	5,475	6,904	10,693	1,014,424	37
4,158,370	6,141,558	724,559	705,811	1,331,864	1,675,796	18,818	38,193		38
								16,102,853	39

TABLE 5. Consolidated Expenditure of Provincial-Local Levels  
(After Elimination of all Provincial-Local Transfers)

For Fiscal Year Ended Nearest to December 31, 1969

No.	Function	Provincial-Local			
		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	General government .....	15,287	4,608	21,524	16,530
2	Protection of persons and property .....	9,643	2,117	18,717	16,186
3	Transportation and communications .....	57,430	13,389	72,817	55,983
4	Sanitation and waste removal .....	4,191	980	15,827	11,132
5	Health .....	63,907	11,554	119,950	71,030
6	Social welfare .....	41,432	7,198	35,690	26,342
7	Recreational and cultural services .....	3,484	1,254	6,975	6,406
8	Education .....	78,991	23,173	159,303	132,175
9	Natural resources and primary industries .....	12,010	1,869	15,206	19,263
10	Trade and industrial development .....	8,397	1,542	8,879	3,986
11	Local government planing and development .....	3,468	383	3,571	1,867
12	Debt charges (excluding retirements) .....	36,760	8,924	65,358	32,649
13	Contributions to enterprises .....	2,697	708	2,092	4,600
	Other expenditure:				
14	Housing .....	2,544	261	898	—
15	Home owners' subsidies .....	—	—	—	—
16	Provision for reserves .....	108	322	1,727	118
17	Special projects .....	—	—	—	—
18	Other .....	2,464	98	7,211	1,568
19	Total other expenditures .....	5,116	681	9,836	1,686
20	Totals .....	342,813	78,380	555,745	399,835
21	Total consolidated provincial-local expenditure				

TABLE 5. Consolidated Expenditure of Provincial-Local Levels  
(After Elimination of all Provincial-Local Transfers)

For Fiscal Year Ended Nearest to December 31, 1969

Provincial-Local									No.
Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	
thousands of dollars									
235,556	222,114	42,595	26,759	45,645	71,327	2,411	11,807	716,163	1
282,591	385,448	35,579	30,836	82,766	89,897	1,159	2,741	957,680	2
475,558	703,734	75,636	104,151	173,729	205,177	5,679	2,031	1,945,314	3
144,231	196,747	20,176	18,224	50,274	62,527	305	548	525,162	4
819,835	1,215,552	154,088	154,759	300,900	337,278	2,359	4,574	3,255,786	5
476,936	293,801	39,079	35,904	79,647	104,173	1,168	2,176	1,143,546	6
90,830	154,636	20,760	18,258	35,783	44,674	451	1,147	384,658	7
1,360,982	2,228,925	205,956	212,380	475,554	451,239	7,408	8,119	5,344,205	8
143,639	108,916	35,545	26,411	58,167	61,528	74	668	483,296	9
24,819	22,842	3,597	2,283	5,878	5,076	181	1,465	88,945	10
8,341	19,381	1,829	1,599	3,574	1,243	788	1,596	47,640	11
338,764	414,428	50,192	60,300	93,675	60,429	926	1,953	1,164,358	12
—	30,860	5,876	1,152	2,430	7,124	—	—	57,539	13
12,594	19,895	—	—	1,331	6,741	44	4,352	48,660	14
—	123,847	—	8,855	14,027	54,851	—	—	201,580	15
5,362	33,540	5,323	5,038	2,589	16,638	19	2	70,786	16
—	—	—	—	—	—	—	—	—	17
45,769	66,127	1,723	2,088	9,792	1,643	— 40	33	138,476	18
63,725	243,409	7,046	15,981	27,739	79,873	23	4,387	459,502	19
4,465,807	6,240,793	697,954	708,997	1,435,761	1,581,565	22,932	43,212		20
								16,573,794	21

TABLE 6. Reconciliation of Consolidated Government Revenue and Expenditure with Source Statistics

For Fiscal Year ended Nearest to December 31, 1969

	Total	Federal	Provincial	Local
	thousands of dollars			
<u>Revenue</u>				
Gross general revenue per source documents .....	33,362,374	14,526,825	12,123,073	6,712,476
Deduct:				
Intergovernment transfers eliminated from revenue of receiving governments (Table 3 I and III) .....	5,539,985	3,187	2,766,065	2,770,733
Sub-totals .....		14,523,638	9,357,008	3,941,743
Total consolidated government revenue as per Table 1 ..	27,822,389			
Total provincial-local revenue per Table 1 (excluding federal conditional and unconditional grants) .....			13,298,751	
Add:				
Conditional grants from federal to provincial (Table 3 III Col. 2) .....			1,753,171	
Conditional grants from federal to local (Table 3 III col. 4) .....			36,507	
Unconditional grants from federal to provincial (Table 3 I Col. 1) .....			970,050	
Unconditional grants from federal to local (Table 3 I Col. 3) .....			44,374	
Total consolidated provincial-local revenue as per Table 4 .....			16,102,853	
<u>Expenditure</u>				
Gross general expenditure per source documents .....	33,462,269	14,085,442	12,108,967	7,267,880
Deduct:				
Intergovernment transfers eliminated from expenditure of paying governments (Table 3 II) .....	1,324,586	1,000,471	324,115	-
Intergovernment transfers eliminated from expenditure of receiving governments (Table 3 III) .....	4,271,803	3,187	1,796,015	2,472,601
Sub-totals .....		13,081,784	9,988,837	4,795,279
Total consolidated government expenditure as per Table 2 .....	27,865,900			
Total provincial-local expenditure per Table 2 (excluding federal conditional grants) .....			14,784,116	
Add:				
Conditional grants from federal to provincial (Table 3 III col. 2) .....			1,753,171	
Conditional grants from federal to local (Table 3 III Col. 4) .....			36,507	
Total consolidated provincial-local expenditure as per Table 5 .....			16,573,794	

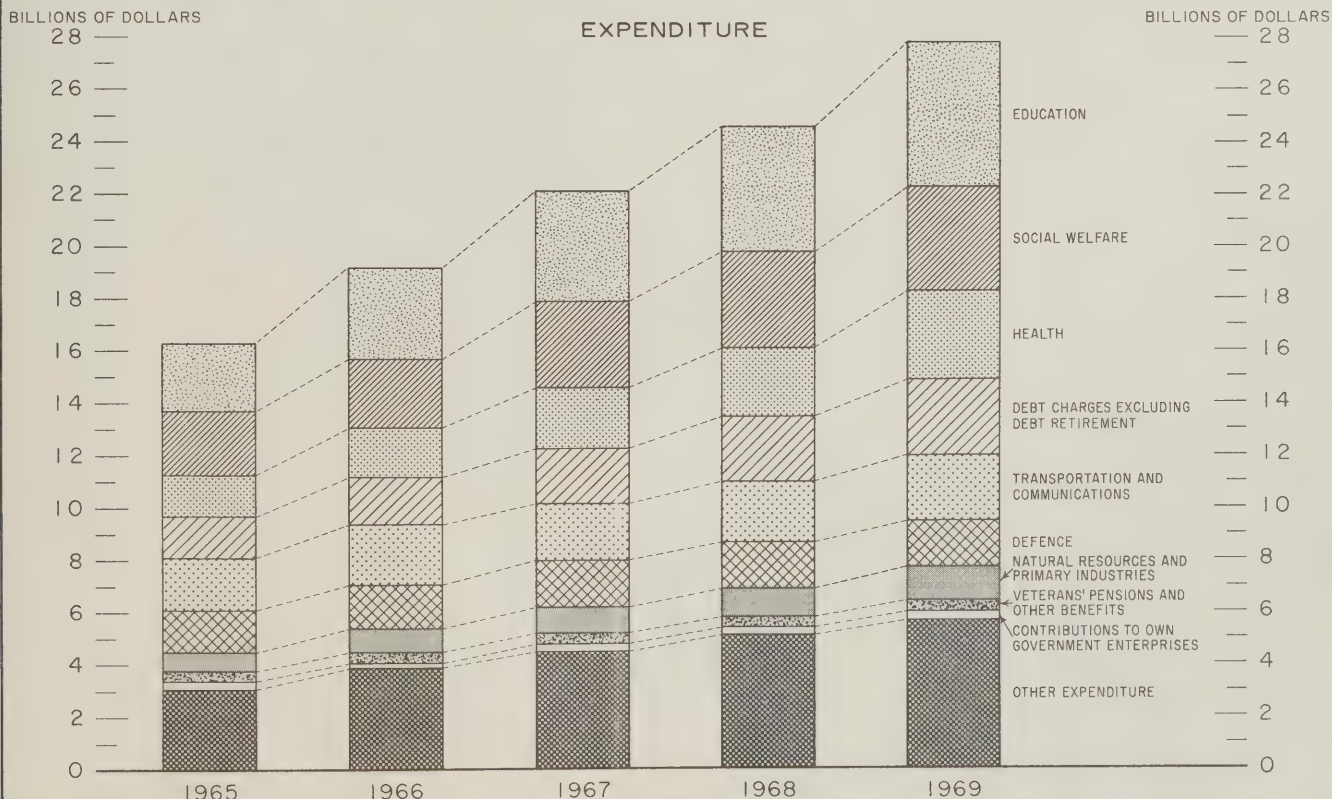
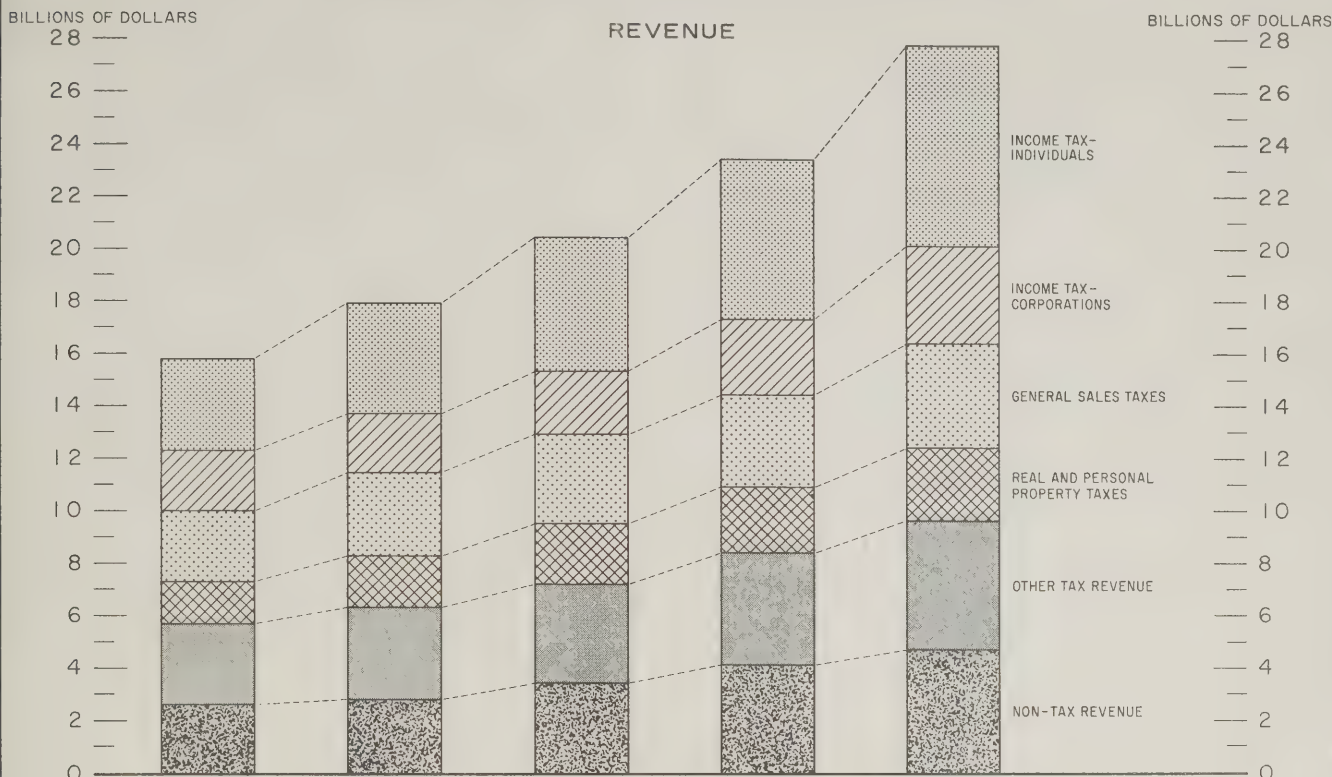
FIVE YEARS

HISTORICAL TABLE

TABLE 7. Consolidated Government Revenue and Expenditure  
(After Elimination of Intergovernment Transfers)  
for years 1965 to 1969 inclusive

	1965	1966	1967	1968	1969
	millions of dollars				
Gross general revenue:					
Income tax - Individuals .....	3,471.7	4,159.0	5,111.6	6,098.7	7,730.5
Income tax - Corporations .....	2,282.4	2,307.2	2,416.6	2,873.4	3,700.7
General sales taxes .....	2,737.6	3,082.7	3,405.2	3,493.8	3,973.6
Real and personal property taxes .....	1,622.6	2,037.9	2,260.1	2,531.4	2,828.9
Other tax revenue .....	3,057.4	3,454.9	3,804.7	4,275.4	4,851.1
Non-tax revenue .....	2,615.3	2,848.9	3,441.4	4,088.3	4,737.6
Total .....	15,787.0	17,890.6	20,439.6	23,361.0	27,822.4
Gross general expenditure:					
Education .....	2,619.8	3,484.4	4,207.5	4,811.3	5,554.1
Social welfare .....	2,386.3	2,642.1	3,246.7	3,679.8	4,015.2
Health .....	1,589.9	1,924.6	2,298.0	2,615.3	3,386.1
Debt charges excluding debt retirement .....	1,619.0	1,820.1	2,106.5	2,504.4	2,889.6
Transportation and communications .....	2,034.7	2,260.8	2,210.3	2,340.8	2,461.7
Defence .....	1,571.6	1,664.0	1,784.0	1,797.0	1,814.7
Natural resources and primary industries .....	733.8	903.1	1,041.7	1,085.6	1,348.4
Veterans' pensions and other benefits .....	372.2	392.0	401.0	427.9	424.3
Contributions to own government enterprises .....	261.3	213.2	253.8	261.9	303.2
Other expenditure .....	3,114.8	3,921.3	4,546.6	5,045.2	5,668.6
Total .....	16,303.4	19,225.6	22,096.1	24,569.2	27,865.9
Gross general revenue less gross general expenditure ..	- 516.4	- 1,335.0	- 1,656.5	- 1,208.2	- 43.5

CONSOLIDATED GOVERNMENT REVENUE AND EXPENDITURE  
(AFTER ELIMINATION OF INTERGOVERNMENT TRANSFERS)  
FOR THE YEARS 1965 TO 1969 INCLUSIVE







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# Consolidated government finance

REVENUE AND EXPENDITURE AND ASSETS  
AND LIABILITIES OF FEDERAL,  
PROVINCIAL AND LOCAL GOVERNMENTS

Fiscal year ended nearest  
to December 31, 1970

1970

# Finances consolidées des administrations publiques

REVENUS ET DÉPENSES ET ACTIF ET  
PASSIF DES ADMINISTRATIONS PUBLIQUES  
FÉDÉRALE, PROVINCIALES ET LOCALES

Exercice financier terminé  
le plus près du 31 décembre 1970

1970



Consolidated Government Finance  
—  
Finances Consolidées des administrations publiques

1970

ERRATA

The following changes are required — Les changements suivants sont requis:

<u>Item — poste</u>		<u>TABLE — TABLEAU 1, pages 18, 19</u>	
44. Col. 3	275,637	Col. 5	1,284,731
45. Col. 3	2,934,995	Col. 5	2,401,473
46. Col. 3	3,210,632	Col. 5	3,686,204
50. Col. 3	3,211,090		
51.		Col. 5	19,360,383

TABLE — TABLEAU 3, page 24

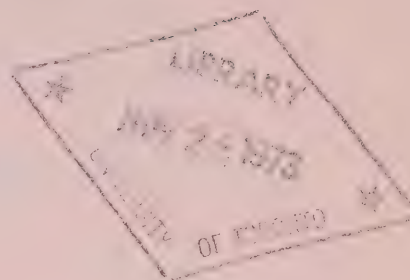
Col. 1 Delete the last two figures and replace by the following — Enlever les deux derniers chiffres et les remplacer par les suivants:

6,471,559 (instead of — au lieu de 2,785,355) and — et 19,360,383 (instead of — au lieu de 15,674,179)

Col. 2 Delete all figures and replace by the following — Enlever tous les chiffres et les remplacer par les suivants:

14.2, 3.9, 17.1, 9.2, 5.7, 1.0, 11.5, 62.6, 4.0, 33.4 and — et 100.0 (instead of — au lieu de 17.6, 4.9, 21.1, 11.4, 7.0, 1.2, 14.1, 77.3, 5.0, 17.7 and — et 100.0)

<u>Item — poste</u>	<u>TABLE — TABLEAU 5, pages 26, 27</u>					
47. Cols. 1-12 incl. Delete all figures and complete the table as follows — Enlever tous les chiffres et ajouter au tableau l'information qui suit: Transfers from federal government — transferts en provenance de l'administration publique fédérale:						
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
47. General purpose — de nature générale	101,635	21,986	104,102	78,084	745,801	69,236
48. Specific purpose — à usage précis ....	92,840	25,555	98,077	114,959	350,445	935,748
49. Total — transfers from Federal government — transferts en provenance de l'administration publique fédérale .....	194,475	47,541	202,179	193,043	1,096,246	1,004,984
50. Total .....	376,379	93,169	573,174	460,366	5,565,733	7,155,177
51. Consolidated Provincial Local revenue — Total — Revenus consolidés des administrations publiques provinciales et locales .....						
	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Col. 12
47. General purpose — de nature générale	56,574	49,608	19,189	5,413	6,161	26,942
48. Specific purpose — à usage précis ....	153,947	129,248	226,273	245,492	5,766	23,123
49. Total — transfers from Federal government — transferts en provenance de l'administration publique fédérale .....	210,521	178,856	245,462	250,905	11,927	50,065
50. Total .....	860,892	771,606	1,518,652	1,902,045	20,233	62,957
51. Consolidated Provincial Local revenue — Total — Revenus consolidés des administrations publiques provinciales et locales .....						
						19,360,383





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Public Finance Division — Division des finances publiques

CONSOLIDATED GOVERNMENT FINANCE  
(FISCAL YEAR ENDED NEAREST TO DECEMBER 31, 1970)

Revenue and Expenditure and Assets and Liabilities of Federal,  
Provincial and Local Governments

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FINANCES CONSOLIDÉES DES ADMINISTRATIONS PUBLIQUES  
(EXERCICE FINANCIER TERMINÉ LE PLUS PRÈS DU 31 DÉCEMBRE 1970)

Revenus et dépenses et actif et passif des administrations publiques fédérale,  
provinciales et locales

1970

*Published by Authority of*  
The Minister of Industry, Trade and Commerce

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PART I — Revenue and Expenditure

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## INTRODUCTION

This publication presents consolidations of the transactions of federal, provincial and local governments in Canada for the fiscal year ended nearest to December 31, 1970. The data are cast in the statistical framework of The Canadian System of Government Financial Management Statistics (Cat. No. 68-506). Consolidations are provided for revenue and expenditure and for assets and liabilities.

Two kinds of consolidation are involved. The first brings together provincial and local governments and depicts on a national as well as on a provincial basis the involvement of these closely related levels of government in the provision of goods and services. The second encompasses federal, provincial and local governments and shows on a national basis the contribution of all governments to the same process.

A cross-classification is made of the consolidated revenue and expenditure of all governments to the categories of revenue and objects of expenditure of the system of national accounts. The results are reconciled to the corresponding data of the system of national accounts.

The data sources used in the preparation of the report are the publications Federal Government Finance (Cat. No. 68-211), Provincial Government Finance - Revenue and Expenditure (Cat. No. 68-207), Provincial Government Finance - Assets, Liabilities and Sources and Uses of Funds (Cat. No. 68-209) and Local Government Finance (Cat. No. 68-204) produced by the Public Finance Division of Statistics Canada. These publications set out the transactions of the various levels of government on a gross basis i.e. amounts which are netted out in primary source documentation (public accounts, financial statements, and related documents) are added back to be taken into account. Reporting differences among respondents are thus attenuated to allow for optimum intergovernment data consistency.

The government universe of the financial management system includes in addition to government departments various government agencies referred to as special funds, government-operated universal pension programs (Canada and Quebec pension plans), non-trusted public service pension plans, government-established working capital funds, and various government-owned institutions (schools, hospitals, residences for handicapped persons, gaols, penitentiaries etc.). It does not include government enterprises which, because of the commercial nature of their activities, are deemed to fall outside the ambit of government. (1) The transactions of bodies, other than government departments, which constitute integral components of the government universe may be and are often reported separately from those of their parent governments. For purposes of the financial management system, however, these transactions are brought together with those of their parent governments. Organizational differences among governments are thus attenuated to allow for optimum intergovernment structural consistency.

Cette publication présente des données consolidées sur les transactions des administrations publiques fédérale, provinciales et locales au Canada pour l'exercice financier terminé le plus près du 31 décembre 1970. Ces données sont compilées d'après les exigences du "Système canadien des statistiques de la gestion financière des administrations publiques" (n° de catalogue 68-506). On y fournit des consolidations de revenus et de dépenses ainsi que d'actif et de passif.

Deux genres de consolidation sont effectués. Le premier groupe les administrations publiques provinciales et locales et fait ressortir sur le plan national comme sur le plan provincial la participation à la production de biens et de services de ces paliers étroitement rattachés de l'administration publique. Le deuxième intègre les administrations publiques fédérale, provinciales et locales dans un tout et cerne ainsi sur une base nationale la contribution gouvernementale toute entière à ce même processus.

Les revenus et les dépenses consolidés de tous les paliers de l'administration publique sont ventilés d'après les catégories de revenu et les objets de dépense du système des comptes nationaux et les quantités obtenues sont réconciliées aux données correspondantes de ce système.

Ce rapport est basé sur des données tirées des publications "Finance de l'administration publique fédérale" (n° de cat. 68-211), "Finances des administrations publiques provinciales - Revenus et dépenses" (n° de cat. 68-207), "Finances des administrations publiques provinciales - Actif, passif, sources et utilisations des fonds" (n° de cat. 69-209) et "Finances des administrations publiques locales" (n° de cat. 68-204) publiées par la Division des finances publiques de Statistique Canada. Ces publications présentent les transactions des divers paliers de l'administration publique sur une base brute: c'est-à-dire que les montants soustraits pour arriver à des chiffres nets dans les sources documentaires primaires (comptes publics, états financiers et documents connexes) ont été rajoutés de façon à ce qu'on en tienne compte. On parvient ainsi à atténuer les écarts dans les réponses soumises par les gouvernements et à obtenir un tableau aussi fidèle que possible des transactions intergouvernementales.

L'univers de l'administration publique du système de la gestion financière comprend en plus des divers ministères certains organismes gouvernementaux que l'on appelle fonds spéciaux, les régimes universels de pensions opérés par les administrations publiques (régimes de pensions du Canada et du Québec), les régimes de pensions de la fonction publique non constitués en fiducie, les fonds de roulement établis par les administrations publiques et diverses institutions appartenant aux administrations publiques (écoles, hôpitaux, résidences pour handicapés, prisons, pénitenciers, etc.). Cet univers n'inclut pas cependant les entreprises publiques qui, en raison du caractère commercial de leurs activités, ne sont pas considérées comme appartenant au domaine de l'administration publique (1). Les transactions d'organismes autres que les ministères qui constituent des parties intégrantes de l'univers de l'administration publique peuvent et font souvent d'ailleurs l'objet de rapports distincts de ceux des administrations publiques dont ils dépendent. Pour les fins du système de la gestion financière, cependant, les transactions de ces organismes sont groupées avec celles des administrations publiques dont ils dépendent. On parvient ainsi à atténuer les différences d'organisation entre les diverses administrations publiques pour en arriver à un système qui concilie, aussi parfaitement que possible, les variations structurales parmi les administrations publiques.

(1) Remittances to and from government enterprises are reflected in government transactions just as are remittances to and from other parties outside the government universe.

(1) Dans les transactions des administrations publiques on tient compte des sommes payées à ou reçues des entreprises publiques de la même façon dont on tient compte des sommes payées à ou reçues des particuliers ou des entreprises extragouvernementales.

The adjustments made to bring all reported data to a gross basis and to standardize governmental structures to a common universe ultimately make it possible to engage in valid comparisons among governments at a same level as well as between levels of government. From there it is possible to proceed to the consolidation of the accounts of the various levels of government.

The consolidation of government accounts implies elimination of intergovernment transactions(2). Transfers reported to have been made are deleted from the expenditure of paying governments and transfers acknowledged to have been received are removed from the revenue of receiving governments. Proceeds from intergovernment sales of goods and services are dropped from the revenue and expenditure of receiving governments(3). Intergovernment lending and borrowing operations are cancelled on the basis of comparative examination of the assets of lending governments and the liabilities of borrowing governments. The resulting consolidated transactions represent the total unduplicated amount of revenue and expenditure after elimination of intergovernment transfers and proceeds from intergovernment sales of goods and services and the total unduplicated amount of assets and liabilities after elimination of intergovernment lending and borrowing for the governments concerned.

Because of differences in year-ends, accounting bases (cash vs. accrual), and classifications as well as time lags between reported remittances and posted receipts, the amounts shown in the records of paying governments may be at variance with the related amounts appearing in the records of receiving governments. Inasmuch as there are no grounds to question the amounts reported by the governments involved, the practice is to adjust the data by removal of the amounts recorded paid by paying governments and the amounts acknowledged received by receiving governments. As previously explained, the exception to the rule relates to proceeds from intergovernment sales of goods and services which are deducted from the revenue as well as deducted from the expenditure of receiving governments. The rule is followed to the fullest possible extent with regard to intergovernment lending and borrowing transactions but practical considerations, particularly in the identification of contra-liabilities, often necessitate ad hoc compromises.

(2) This observation must be qualified for the consolidation of provincial and local governments where only the transactions between these two levels of government are eliminated; the transactions of provincial and local governments with the federal government must be reflected in consolidated provincial and local accounts since the federal government is not included in the consolidation.

(3) The amounts reported by governments as revenue from intergovernment sales of goods and services are offset by equivalent amounts deducted from their expenditure because the costs of the goods and services concerned are not in the end borne by these governments but by those who purchased and provided them to the community.

En ramenant ainsi toutes les données à des montants bruts et en ramenant les diverses structures gouvernementales à un même modèle, il devient possible de faire des comparaisons valables entre les administrations publiques à un même palier aussi bien qu'entre les divers paliers de l'administration publique. On peut dès lors entreprendre la consolidation des états financiers de divers paliers de l'administration publique.

Une telle consolidation suppose toutefois que l'on élimine toutes transactions entre administrations publiques(2). Les transferts rapportés versés sont rayés des dépenses de l'administration publique qui en fait le versement et les transferts dont on accuse réception sont rayés des revenus de l'administration publique qui les reçoit. Les recettes provenant des ventes de biens et services entre administrations publiques sont éliminées des revenus et des dépenses des administrations publiques bénéficiaires(3). Les opérations intergouvernementales consistant en prêts ou en emprunts sont éliminées après une étude comparative de l'actif de l'administration publique prêteuse et du passif de l'administration publique emprunteuse. On obtient ainsi des montants consolidés qui constituent des données corrigées pour double compte des revenus et des dépenses et de l'actif et du passif, c'est-à-dire des données qui excluent les transferts et les recettes provenant de ventes de biens et services de même que les prêts et les emprunts entre administrations publiques.

En raison des différentes dates de fin d'exercice financier, de la diversité des bases comptables (base de caisse ou d'exercice), des diverses façons de classer les transactions et aussi à cause du délai entre la date où un paiement est rapporté et celle où il est comptabilisé par le bénéficiaire, il arrive que l'on constate des écarts entre les états financiers des administrations publiques qui font les versements et celles qui en bénéficient. Comme on ne saurait mettre en doute l'exactitude des montants déclarés par les administrations publiques impliquées, la coutume établit est de procéder à l'ajustement des données en tenant compte des sommes déclarées versées par les administrations publiques qui effectuent les versements et des montants correspondants déclarés reçues par les administrations publiques bénéficiaires. Comme on l'a signalé plus haut, la seule exception à cette règle a trait aux transactions impliquant des ventes de biens et services entre administrations publiques: les sommes en cause sont alors déduites à la fois des recettes et des dépenses des administrations publiques bénéficiaires. Dans la mesure du possible, la même règle s'applique aux prêts et aux emprunts entre administrations publiques mais, comme il n'est pas toujours facile de connaître les sommes dues en contre-partie, il y a souvent lieu, pour des raisons d'ordre pratique, d'en arriver à une formule de compromis pour chaque cas particulier.

(2) Cette observation exige une précision supplémentaire pour ce qui est de la consolidation des états financiers des administrations publiques provinciales et locales où on élimine uniquement les transactions entre ces deux paliers de l'administration publique. Quand il s'agit de transactions entre les administrations publiques provinciales ou locales d'une part et l'administration publique fédérale d'autre part, ces transactions doivent paraître aux états financiers consolidés des administrations provinciales et locales puisque l'administration publique fédérale n'est pas incluse dans la consolidation.

(3) Les montants que les administrations publiques rapportent comme recette provenant de ventes de biens ou de services à d'autres administrations publiques sont compensés par des montants équivalents déduits de leurs dépenses car les coûts de ces biens et services ne sont pas imputés, en dernière analyse, à ces gouvernements mais bien à ceux qui en ont fait l'acquisition pour les mettre à la disposition de leurs ressortissants.

## Part I

## Partie I

Tables 1 and 2 — Consolidated Government Revenue and Expenditure

These tables show the combined gross revenue and expenditure of provincial and local governments and of federal, provincial and local governments, i.e. the totals of the revenues and expenditures of the relevant levels of government as published in Federal Government Finance (Cat. No. 68-211), Provincial Government Finance — Revenue and Expenditure (Cat. No. 68-207) and Local Government Finance (Cat. No. 68-204), the inter-government transfers and proceeds from intergovernment sales of goods and services eliminated in the consolidations of the accounts of these governments, and finally the consolidated revenue and expenditure of provincial-local and of all governments.

Tables 3 and 4 — Percentage Distribution of Consolidated Government Revenue and Expenditure by Major Source and Function

These tables identify the main revenue sources and expenditure functions of government and provide percentages establishing the importance of these revenue sources and expenditure functions relative to the consolidated revenue and expenditure of provincial-local governments and of all governments.

Graphs I and II — Major Sources of the Consolidated Revenue and Major Functions of the Consolidated Expenditure of All Governments

These graphs establish the relative share of provincial-local governments and of the federal government in the yields of the main sources of revenue and the outlays on the main functions of expenditure of all governments.

Tables 5 and 6 — Consolidated Revenue and Expenditure of Provincial-Local Governments by Province

These tables show for each province the consolidated revenue and expenditure of provincial-local governments after the elimination of transactions between these two levels of government. The transactions of provincial and local governments with the federal government are reflected in the data since the federal government is not included in the consolidation.

Tables 7 and 8 — Classification of Consolidated Government Revenue and Expenditure as per System of National Accounts

These tables allocate the consolidated revenue and expenditure of all governments as established for purposes of the financial management system to the various categories of revenue (direct taxes, indirect taxes, investment income etc.) and objects of expenditure (purchases of goods and services, transfers to persons etc.) of the system of national accounts. Local government hospitals and privately-owned public hospitals are recognized as part of government for purposes of the system of national accounts but are left in the private sector for purposes of the financial management system."

Tableaux 1 et 2 — Revenus consolidés, et dépenses consolidées des administrations publiques

Ces tableaux présentent les montants combinés des revenus bruts et des dépenses brutes des administrations publiques provinciales et locales de même que les montants correspondants pour les administrations publiques fédérale, provinciales, et locales, c'est-à-dire qu'ils fournissent les sommes des revenus et des dépenses des paliers de l'administration publique impliqués telle que l'information apparaît dans les publications "Finances de l'administration publique fédérale" (n° de catalogue 68-211), "Finances des administrations publiques provinciales — Revenus et dépenses" (n° de catalogue 68-207) et "Finances des administrations publiques locales" (n° de catalogue 68-204). On y montre les transferts et recettes provenant de ventes de biens et services entre paliers de l'administration publique qui sont éliminés au cours du processus de consolidation. On y présente aussi les revenus consolidés et les dépenses consolidées des administrations publiques provinciales et locales et les données correspondantes se rapportant à toutes les administrations publiques.

Tableaux 3 et 4 — Taux de répartition des revenus consolidés et des dépenses consolidées des administrations publiques par source et par fonction principale

Ces tableaux identifient les principales sources de revenu et les principales fonctions de dépenses des administrations publiques et font ressortir leur importance par rapport au total des revenus consolidés et des dépenses consolidées des administrations publiques provinciales et locales et par rapport au total des revenus consolidés et des dépenses consolidées de toutes les administrations publiques.

Graphiques I et II — Principales sources des revenus consolidés et principales fonctions des dépenses consolidées de toutes les administrations publiques

Ces graphiques établissent les contributions des administrations publiques provinciales et locales et de l'administration publique fédérale aux recettes provenant des principales sources de revenu et aux déboursés relatifs aux principales fonctions de dépense de toutes les administrations publiques.

Tableaux 5 et 6 — Revenus consolidés et dépenses consolidées des administrations publiques provinciales et locales par province

Ces tableaux présentent pour chaque province les revenus consolidés et les dépenses consolidées de l'administration publique provinciale et des administrations publiques locales après l'élimination des transactions entre ces deux paliers de l'administration publique. Les transactions de l'administration provinciale et des administrations locales avec l'administration fédérale sont incluses dans ces données puisque l'administration fédérale est exclue de la consolidation.

Tableaux 7 et 8 — Classement des revenus consolidés et des dépenses consolidées des administrations publiques selon les comptes nationaux

Ces tableaux fournissent une ventilation des revenus consolidés et des dépenses consolidées de toutes les administrations publiques tels qu'établis pour les fins du système de la gestion financière d'après les divers groupes de revenu (impôts directs, impôts indirects, revenu de placements etc.) et objets de dépense (achat de biens et services, transferts aux particuliers etc.) du système des comptes nationaux. Les hôpitaux municipaux et les hôpitaux privés accessibles à tous sont considérés comme des composantes de l'administration publique pour les fins du système des comptes nationaux mais sont laissés dans le secteur privé pour les fins du système de

Government contributions to these hospitals are thus recorded as purchases of goods and services rather than transfers to other levels of government (the latter cannot be entertained in the context of an all-government consolidation).

Tables 9 and 10 — Reconciliation of Consolidated Government Revenue and Expenditure to Revenue and Current Expenditure as per System of National Accounts

The adjustments to reconcile the cross-classified financial management data established in tables 7 and 8 to the corresponding data of the system of national accounts are shown in these tables. The system of national accounts sub-divides government into six sub-sectors (federal, provincial, local, hospitals, Canada Pension Plan, and Quebec Pension Plan). The financial management system, meanwhile, recognizes but three government levels (federal, provincial and local); it does not regard local government hospitals and privately-owned public hospitals as part of government and it does not separate the transactions of the Canada Pension Plan and the Quebec Pension Plan from those of their parent governments. These differences between the two systems explain some of the adjustments listed in these tables.

Part II

Tables 11 and 12 — Consolidated Government Financial Assets and Liabilities

These tables show the combined financial assets and liabilities of provincial and local governments and of federal, provincial and local governments, i.e. the totals of the financial assets and liabilities of the relevant levels of government as published in Federal Government Finance (Cat. No. 68-211), Provincial Government Finance — Assets, Liabilities and Sources and Uses of Funds (Cat. No. 68-209) and Local Government Finance (Cat. No. 68-204), the intergovernment lending and borrowing eliminated in the consolidation of government accounts, and the consolidated financial assets and liabilities of provincial and local governments and of all governments. Fixed assets are excluded from the presentation of government assets for purposes of the financial management system because the outlays incurred to acquire them are fully reflected in government expenditure.

la gestion financière. Les versements des administrations publiques à ces hôpitaux sont donc classés comme achats de biens et services et non comme transferts à un autre palier de l'administration publique (ce qui ne serait pas acceptable dans l'optique d'une consolidation pour toutes les administrations publiques).

Tableaux 9 et 10 — Rapprochement des revenus consolidés et des dépenses consolidées des administrations publiques aux recettes et aux dépenses courantes selon les comptes nationaux

Les ajustements nécessaires au rapprochement des données du système de la gestion financière telles que ventilées aux fins des tableaux 7 et 8 aux chiffres correspondants du système des comptes nationaux apparaissent dans ces tableaux. Le système des comptes nationaux reconnaît six sous-secteurs d'administration publique (fédéral, provincial, local, hospitalier, du régime des pensions du Canada, du régime des rentes du Québec). Le système de la gestion financière cependant ne reconnaît que trois paliers d'administration publique (fédéral, provincial et local). Il n'inclut pas les hôpitaux municipaux et les hôpitaux privés accessibles à tous dans l'administration publique générale et il ne sépare pas les transactions du régime des pensions du Canada et de la régie des rentes du Québec de celles des administrations publiques dont ces organismes dépendent. Ces différences entre les deux systèmes expliquent certains des ajustements dont il est question dans ces tableaux.

Partie II

Tableaux 11 et 12 — Actif financier et passif consolidé des administrations publiques

Ces tableaux présentent les montants combinés d'actif financier et de passif des administrations publiques provinciales et locales de même que les montants correspondants pour les administrations publiques fédérale, provinciales et locales, c'est-à-dire qu'ils fournissent les sommes de l'actif et du passif des paliers de l'administration publique impliqués tel que l'information apparaît dans les publications "Finances de l'administration publique fédérale" (n° de catalogue 68-211), "Finances des administrations publiques provinciales — Actif, passif, et sources et utilisations des fonds" (n° de catalogue 68-209) et "Finances des administrations publiques locales" (n° de catalogue 68-204). On y montre les prêts et emprunts entre paliers de l'administration publique qui sont éliminés au cours du processus de consolidation des états financiers des administrations publiques. On y présente aussi l'actif financier et le passif consolidé des administrations publiques provinciales et locales et les données correspondantes se rapportant à toutes les administrations publiques. Les immobilisations n'apparaissent pas dans la présentation de l'actif des administrations publiques aux fins du système de la gestion financière parce que la totalité des déboursés en cause est déjà portée au chapitre des dépenses.

Reference is made in this publication to the fact that, in consolidating the revenues and expenditures of two or more levels of government, the transfers flowing from one level to another are eliminated. The technique used to that end is to delete the transfers claimed to have been made from the expenditure of the paying government and the related amounts acknowledged to have been received from the revenue of the receiving government.

For financial management purposes, intergovernment transfers are differentiated depending on whether they are of general purpose character, i.e. made without requirements or qualifications as to the use of the monies involved, or whether they are of the specific purpose variety, i.e. made subject to certain agreed upon conditions as to the use of the funds concerned. In certain cases, transfers are made by reference to formulae that take account of particular outlays but without insistence that the monies be spent on the functions of expenditure covering these outlays. Notwithstanding the fact that these transfers are not required to be used for purposes associated with particular functions, they are deemed to be of the specific purpose variety and are allocated to certain functions in recognition of the fact that their existence is related in some way to outlays on these functions. An example of transfers of this kind are those made by the federal government in respect of post-secondary education in the provinces. The amounts concerned are established by reference to provincial outlays for post-secondary education operating costs but do not have to be spent on post-secondary education. Nevertheless, they are treated as specific purpose transfers.

The following paragraphs provide a general description of the principal intergovernment transfers. Special attention is given to the complex arrangements existing between the federal and provincial governments.

#### General Purpose Transfers from the Federal Government to the Provinces

##### 1. Statutory Subsidies

These are payments made under the terms of the British North America Act and other statutory authorities. They include allowances for government, population, interest on the public debt and also comprise miscellaneous special grants. A special subsidy of \$8 million is paid to the Province of Newfoundland in addition to its other statutory subsidy entitlements.

##### 2. Equalization

These are payments made under pertinent provisions of the Federal-Provincial Fiscal Arrangements Act to those provinces where the per capita revenue potential from own sources is inferior to the corresponding figure for all provinces. The payments are equal to the products of provincial populations for the provinces concerned times the amounts by which their per capita revenue potential from own sources fall short of the corresponding figure for all provinces.

For the period 1967-72, these payments are established by reference to a formula that isolates sixteen provincial revenue sources as follows:

- (1) personal income tax
- (2) corporation income tax
- (3) succession duties and shares of federal estate tax
- (4) general sales tax
- (5) motive fuel tax
- (6) motor vehicle revenue
- (7) alcoholic beverage revenue
- (8) forestry revenue
- (9) oil royalties
- (10) natural gas royalties
- (11) sales of Crown leases and reservations on oil and natural gas lands

Au cours de la présente publication, on signale qu'en consolidant les revenus et dépenses de deux ou plusieurs niveaux de gouvernement, on élimine, par le fait même, les transferts d'un niveau de gouvernement à un autre. Cela consiste, en somme, à annuler d'une part les transferts rapportés comme ayant été fait des dépenses du gouvernement qui encourent les déboursés et, d'autre part, les montants correspondants inscrits aux revenus du gouvernement qui bénéficie de ces déboursés.

Pour fins de gestion financière, les transferts intergouvernementaux se partagent en deux catégories, selon qu'ils sont de nature générale ou à usage précis. Les transferts de nature générale s'effectuent sans exigences ou restrictions particulières quant à l'affectation des sommes impliquées. Les transferts à usage précis, par contre, résultent d'accords restreignant leur utilisation. Certains transferts s'effectuent selon des formules qui impliquent des dépenses particulières, sans exiger toutefois que ces montants soient affectés à des déboursés de même nature. Bien que de tels transferts ne soient pas assujettis à une utilisation bien définie, on les considère comme des transferts à usage précis et on les affecte à des fonctions particulières pour tenir compte du fait que leur raison d'être se rattache à ces fonctions. On peut citer comme exemples de transferts de ce genre ceux que le gouvernement fédéral effectue en faveur des provinces dans le domaine de l'enseignement postsecondaire. Les montants de ces transferts sont établis en fonction des sommes qu'un gouvernement provincial s'engage à déboursier pour assurer le bon fonctionnement de son enseignement postsecondaire. Bien que ces transferts ne soient pas nécessairement affectés à l'enseignement postsecondaire, on les considère généralement comme des transferts à usage précis.

On trouvera dans les paragraphes qui suivent un exposé général des principaux genres de transferts intergouvernementaux. On y accorde une attention particulière aux accords complexes qui existent entre le gouvernement fédéral et les gouvernements provinciaux.

#### Transferts de nature générale du gouvernement fédéral aux provinces

##### 1. Subventions statutaires

Ce genre de paiements s'effectue conformément aux dispositions de l'Acte de l'Amérique du Nord britannique et de certaines autres lois. Ils consistent d'octrois aux administrations publiques et de subventions se rapportant à la population, au service de la Dette publique et à d'autres fins diverses. Terre-Neuve touche un subside spécial de \$8 millions en plus des autres subventions qui lui reviennent.

##### 2. Paiements de péréquation

Les paiements de péréquation s'effectuent, conformément aux dispositions de la Loi sur les arrangements fiscaux entre le gouvernement fédéral et les provinces en faveur des provinces dont les revenus de source propre par habitant sont inférieurs aux données correspondantes pour l'ensemble des provinces. Pour une province donnée, le montant de ces paiements correspond au nombre de ses habitants multiplié par la carence entre ses revenus de source propre par habitant et les revenus de source propre par habitant pour l'ensemble des provinces.

Pour la période 1967-72, le montant de ces paiements a été établi au moyen d'une formule qui tient compte des recettes provinciales provenant des seize sources suivantes:

- (1) impôt sur le revenu des particuliers
- (2) impôt sur le revenu des sociétés
- (3) droits successoraux et partie de l'impôt fédéral sur les biens transmis par décès versée aux provinces.
- (4) taxe de vente générale
- (5) taxe sur les carburants
- (6) revenu provenant des véhicules à moteur
- (7) revenu provenant de la vente des boissons alcooliques
- (8) revenu provenant de l'industrie forestière
- (9) redevances sur le pétrole
- (10) redevances sur le gaz naturel
- (11) revenu provenant de la vente ou de la cession de droits ou d'options de la Couronne sur des terrains pétroliers ou gazéifères.

- (12) other oil and gas revenue
- (13) metallic and non-metallic mineral revenue
- (14) water power rentals
- (15) other taxes
- (16) other revenue

For each revenue source, a revenue base is selected that most closely coincides with the actual base for that source. For instance, personal income is taken as the base for personal income tax, corporation profits as the base for corporation income tax etc.

The revenue of all provinces from each source is established. The figure is then multiplied by the difference between the ratio of population of each province to population of all provinces and the ratio of base for the revenue source to the base for the revenue source in all provinces. The operation is carried out in respect of each revenue source for every province. The results are added algebraically by province. If the provincial total is positive, equalization equal to the total established is payable. If the provincial total is negative, there is no equalization entitlement.

The process is best described by the following identity:

$$E = R_1 \left[ \frac{p}{P} - \frac{b_1}{B_1} \right] + R_2 \left[ \frac{p}{P} - \frac{b_2}{B_2} \right] + \dots + R_{16} \left[ \frac{p}{P} - \frac{b_{16}}{B_{16}} \right]$$

where E is the equalization entitlement for a particular province,  $R_1$ ,  $R_2$  and  $R_{16}$  are the revenues from sources 1, 2 and 16 for all provinces, p is the population of the province, P is the population of all provinces,  $b_1$ ,  $b_2$  and  $b_{16}$  are the bases for the revenue sources 1, 2 and 16 for the province, and  $B_1$ ,  $B_2$  and  $B_{16}$  are the bases for the revenue sources, 1, 2 and 16 for all provinces.

### 3. Adjustment Payments under the Established Programs (Interim Arrangements) Acts

These are fiscal compensation payments made to the Province of Quebec for having assumed the full cost of programs which in the other provinces are financed jointly by federal and provincial governments. These payments constitute part of the fiscal compensation received by the Province on that account. The other part takes the form of an abatement of federal personal income tax to allow for the imposition of an equivalent addition to the corresponding provincial levy.

The mechanics of the arrangements are as follows:

- (a) The programs in respect of which Quebec assumes full responsibility are each credited with a given number of "tax points". The sum of these "tax points" constitutes the federal personal income tax abatement in respect of these programs (1).

- (1) the "tax points" allocated to these programs in 1970-71 are as follows: 14 "points" for hospitalization, 4 "points" for various special welfare programs (old age assistance, blind and disabled persons' allowances and unemployment assistance) and 1 "point" for health grants for a total federal personal income tax abatement of 19 "points". It must be noted that Quebec also gets a further 3 "points" for operating its own youth allowance program. In the other provinces, the same benefits are provided by the federal government. The federal youth allowance program is not mentioned in this part because it does not implicate intergovernment transfers.

- (12) autres revenus provenant du pétrole et du gaz
- (13) revenu provenant des minéraux métalliques et non-métalliques
- (14) revenu provenant de la location d'énergie hydraulique
- (15) autres impôts
- (16) autres revenus

Pour chaque source de revenu, on choisit comme assiette fiscale celle qui correspond le plus étroitement à l'assiette réelle de cette source. C'est ainsi, par exemple, que le revenu personnel sert d'assiette fiscale pour l'impôt sur le revenu des particuliers et que les profits des sociétés servent d'assiette fiscale pour l'impôt sur le revenu des sociétés.

On établit d'abord le revenu de toutes les provinces pour chacune de ces sources. On multiplie alors le nombre ainsi obtenu par la différence entre les deux rapports suivants: le rapport de la population de chaque province à la population de toutes les provinces et le rapport de l'assiette fiscale de la source de revenu dans chaque province à l'assiette fiscale de la source de revenu pour toutes les provinces. Il faut ainsi faire ce calcul pour chaque source de revenu de chacune des provinces. On fait ensuite, pour chaque province, l'addition algébrique des résultats obtenus. Une province qui obtient un total positif a droit à un paiement de péréquation correspondant au total obtenu. La province qui obtient un total négatif n'a droit à aucun paiement de péréquation.

Ce calcul peut s'exprimer succinctement par la formule suivante:

$$E = R_1 \left[ \frac{p}{P} - \frac{b_1}{B_1} \right] + R_2 \left[ \frac{p}{P} - \frac{b_2}{B_2} \right] + \dots + R_{16} \left[ \frac{p}{P} - \frac{b_{16}}{B_{16}} \right]$$

E étant le paiement de péréquation auquel une province donnée a droit,  $R_1$ ,  $R_2$  et  $R_{16}$  étant les revenus des sources 1, 2 et 16 pour toutes les provinces, p étant la population de cette province, P étant la population de toutes les provinces,  $b_1$ ,  $b_2$  et  $b_{16}$  étant les assiettes fiscales des sources de revenu 1, 2 et 16 de cette province, et  $B_1$ ,  $B_2$  et  $B_{16}$  étant les assiettes fiscales des sources de revenu 1, 2 et 16 de toutes les provinces.

### 3. Paiements de péréquation en vertu de la Loi sur les programmes établis (Arrangements provisoires)

Il s'agit ici des paiements de compensation fiscale versés à la province de Québec pour avoir assumé la totalité du coût de programmes financés conjointement, dans les autres provinces, par le gouvernement fédéral et les gouvernements provinciaux. Ces paiements constituent une partie de la compensation fiscale perçue à cette fin par le Québec. L'autre partie prend la forme d'un abatement de l'impôt fédéral sur le revenu des particuliers permettant ainsi à la province de prélever un impôt supplémentaire d'un montant correspondant.

D'après les ententes conclues, on procède de la façon suivante:

- (a) Pour chacun des programmes dont le Québec assume l'entière responsabilité, on alloue un certain nombre de "points d'impôt". La somme de ces "points d'impôts" détermine l'abattement fédéral d'impôt sur le revenu des particuliers pour l'ensemble de ces programmes (1).

- (1) Les "points d'impôts" accordés pour ces programmes en 1970-71 se répartissent comme suit: 14 "points" pour soins hospitaliers, 4 "points" pour certains programmes particuliers de bien-être (aide aux personnes âgées, allocations aux aveugles, aux invalides et aux chômeurs) et 1 "point" pour les programmes de santé, soit au total, 19 "points" d'abattement d'impôt fédéral sur le revenu des particuliers. On notera que le Québec bénéficie d'un abatement supplémentaire de 3 "points" pour administrer son propre programme d'allocations aux jeunes. Dans les autres provinces, ces prestations sont fournies par le gouvernement fédéral. Si on ne fait pas état, ici, du programme fédéral d'allocations aux jeunes, c'est qu'il n'implique pas de transferts intergouvernementaux.

- (b) The Quebec personal income tax rates are adjusted to allow the province to occupy the part of the personal income tax field thus vacated by the federal government.
- (c) A calculation is made of the value equalized at national average of the federal personal income tax abatement in respect of the programs concerned.
- (d) An adjustment payment is made to Quebec equal to the difference between the amount which the federal government would otherwise have paid to the province in respect of its share of the cost of the programs concerned (had the province not assumed full responsibility for them) and the value equalized at national average of the federal personal income tax abatement in respect of these programs.

#### 4. Shares of Certain Federal Taxes

The federal government shares the revenue that it derives from certain of its own taxes with the provinces. In 1970-71, 75 % of the federal estate tax collections in provinces that did not have succession duties (all provinces other than Ontario, Quebec and British Columbia) was turned over to these provinces. In addition, 25 % of federal estate tax liability in respect of decedents domiciled in Quebec and Ontario was paid to these provinces to take account of the fact that they were imposing succession duties which were deemed to constitute an exploitation of 50 % rather than 75 % of the inheritance tax field. In 1970-71, the federal government also turned over to the provinces 95 % of the revenue that it derived from the imposition of its corporation income tax on certain privately-owned public power utilities.(2)

#### 5. Grants in Lieu of Taxes

Certain provinces levy real property taxes in unorganized areas of their territory. Others like New Brunswick resort to this form of taxation to provide services which in the other provinces are furnished by local governments.

The federal government does not pay tax to provincial governments in respect of real property that it owns and which is situated in areas subject to provincial real property taxation. However it pays grants to provincial authorities equivalent to the full taxes that would otherwise be exigible in respect of its property holdings that benefit from normal local services. It does not, however, pay grants in respect of property that constitutes part of conservation, irrigation, reclamation, rehabilitation or reforestation undertakings or in respect of parks, historic sites, monuments, museums, public libraries, art galleries, Indian reserves, or improvements (other than private dwellings) to self-contained defence establishments. Adjustments may be made to the grants for the value of local services that are not provided for federal property or for the value of local services furnished by the federal government.

- (2) The retention of 5 % of the income tax paid by these corporations was to cover the cost of giving dividend tax credit to their shareholders.

- (b) Les taux d'impôt sur le revenu des particuliers, au Québec, sont ajustés de façon à permettre à la province d'occuper la tranche du champ d'imposition abandonnée par le gouvernement fédéral.
- (c) On établit alors la valeur ajustée par la péréquation à la moyenne nationale de l'abattement de l'impôt fédéral sur le revenu des particuliers pour les programmes en cause.
- (d) On verse au Québec un paiement compensateur correspondant à la différence entre le montant que le gouvernement fédéral aurait payé à la province pour acquitter sa part du coût des programmes en cause (si la province ne les avait pas pris entièrement à sa charge) et la valeur ajustée par péréquation à la moyenne nationale de l'abattement de l'impôt fédéral sur le revenu des particuliers ayant trait à ces programmes.

#### 4. Partage de certaines taxes fédérales

Le gouvernement fédéral partage avec les provinces les recettes provenant de ses propres taxes. En 1970-71, par exemple, 75 % des montants perçus par le gouvernement fédéral sur les biens transmis par décès dans les provinces ne percevant pas de droits successoraux ont été remis à ces provinces (toutes les provinces sauf l'Ontario, le Québec et la Colombie-Britannique). En outre, 25 % des sommes encourues comme impôt fédéral sur les biens transmis par décès au Québec et en Ontario ont été remises à ces provinces parce qu'on jugeait que leur tranche de l'impôt successoral ne constituait qu'une exploitation de 50 % et non de 75 % de ce champ d'imposition. Le gouvernement fédéral a aussi remis aux provinces en 1970-71 95 % de ses rentrées d'impôt sur le revenu provenant de services d'électricité appartenant à l'entreprise privée.(2)

#### 5. Subventions en remplacement de taxes foncières

Certaines provinces perçoivent des impôts fonciers dans des régions non organisées de leur territoire. D'autres, comme le Nouveau-Brunswick, ont recours à cette forme d'imposition pour financer des services fournis par les gouvernements locaux dans les autres provinces.

Le gouvernement fédéral ne paie pas de taxes aux gouvernements provinciaux sur les biens fonciers dont il est le propriétaire et qui sont situés dans des régions où sont imposées des taxes foncières provinciales. Il accorde cependant aux autorités provinciales des subventions correspondant au plein montant des taxes qu'elles auraient autrement pu prélever sur les immeubles dont il est le propriétaire et qui bénéficient des services locaux d'utilité publique. Il n'accorde pas de subventions, cependant, pour les biens fonciers des organismes de conservation, d'irrigation, de récupération, de remise en valeur ou de reboisement, ni d'ailleurs pour les parcs, sites historiques, monuments, musées, bibliothèques publiques, galeries d'art, réserves indiennes, ou pour travaux de construction dans certains établissements autonomes de la Défense nationale (à l'exception des maisons d'habitation). Ces subventions peuvent être ajustées de façon à tenir compte, d'une part, de la valeur des services locaux qui ne sont pas fournis aux établissements du gouvernement fédéral et, d'autre part, de la valeur des services locaux fournis par le gouvernement fédéral.

- (2) On retient 5 % de l'impôt sur le revenu payé par ces sociétés pour couvrir le coût du crédit d'impôt pour dividendes déjà consenti à leurs actionnaires.

Specific Purpose Transfers from the Federal  
Government to the Provinces

1. Hospitalization Payments

The Hospital Insurance and Diagnostic Services Act provides for federal contributions to the provinces of a specified share of the costs of hospital care and diagnostic services. The sharable costs pertain to the provision of services in hospitals (or other facilities prescribed by regulation) on an in-patient or out-patient basis. They must relate to normal operating and maintenance costs and must not include any capital charges such as amounts expended for land, buildings, or debt retirement. Moreover they must not pertain to interest due on outstanding debt or to provisions for depreciation of fixed assets.

The program applies in respect of services provided in general or active treatment hospitals and in chronic and convalescent hospitals. It does not cover hospitalization services provided under veterans' assistance of workmen's compensation schemes or those provided by tubercular hospitals, sanatoria, mental institutions, nursing homes, homes for the aged, infirmaries, or custodial care institutions.

The annual federal contribution to the program is the sum of 25 % of the national per capita cost of in-patient services and the product of 25 % of the provincial per capita cost of approved patient services (less any "utilization" charge) times the average number of insured persons in the province in the year.

2. Medical Care Payments

The Medical Care Act came into operation on July 1, 1968. It offered federal contributions "towards the cost of insured medical care services incurred by the provinces pursuant to provincial medical care insurance plans". The provincial plans had to meet the following requirements:

- (a) they had to cover all services provided by physicians, both general practitioners and specialists, regardless of where the services are available,
- (b) they had to provide insured services on uniform terms and conditions to all insured residents and had to cover initially 90 % and, after two years, 95 % of all insured residents,
- (c) they had to be administered and operated on a non-profit basis by a public authority, and
- (d) their benefits had to be available to injured or ill persons temporarily absent from the province and to persons who move to another participating province until such time as they might qualify in that province for the corresponding benefits.

At the outset, only Saskatchewan and British Columbia met the requirements of the statute and entered the program. Newfoundland, Nova Scotia and Manitoba came in on April 1, 1969. Alberta joined on July 1, 1969 and Ontario followed suit on October 1, 1969. By the beginning of 1970-71, all provinces with the exception of Prince Edward Island, New Brunswick and Quebec had entered the program. Quebec came in on November 1, 1970 and was followed by Prince Edward Island on December 1, 1970 and by New Brunswick on January 1, 1971. Thus by the end of 1970-71, all provinces were operating medical care insurance programs eligible for federal financial support. However the amount of the federal contribution in support of these programs was less in 1970-71 than it would have been in a full year because the plans of Prince Edward Island, New Brunswick and Quebec were not operative at the beginning of the year.

Transferts à usage précis du gouvernement  
fédéral aux provinces

1. Paiements pour frais d'hospitalisation

En vertu de la Loi sur l'assurance-hospitalisation et les services diagnostiques, le gouvernement fédéral accorde aux provinces une partie convenue du coût des soins hospitaliers et des services diagnostiques. Les coûts admissibles comprennent les frais encourus pour les soins dispensés dans les hôpitaux (ou autres établissements précisés dans les règlements) en tenant compte du nombre de malades hospitalisés ou traités en clinique externe. Ces frais doivent avoir trait aux coûts normaux de fonctionnement et d'entretien et ne peuvent comprendre les frais de nature capitale tels que les immobilisations en terrains et en bâtiments ou l'amortissement de la dette. Ils ne sont pas applicables non plus aux intérêts sur dettes contractées antérieurement ni à la dépréciation des immobilisations.

Le programme s'applique aux services assurés par les hôpitaux prodiguant des soins généraux ou actifs de même qu'aux hôpitaux pour malades chroniques ou convalescents. Il ne s'applique pas aux soins hospitaliers dispensés en vertu des programmes d'aide aux anciens combattants ou aux accidents du travail, ni aux soins prodigués dans les hôpitaux pour tuberculeux, les sanatoriums, les hôpitaux psychiatriques, les institutions de soins de garde, les foyers pour personnes âgées, les infirmeries ou les institutions pénitentiaires.

La contribution annuelle du gouvernement fédéral à ce programme est la somme de 25 % du coût national par habitant des soins dispensés aux malades hospitalisés et de 25 % du coût provincial par habitant des programmes approuvés (moins toutes cotisations "d'utilisation" perçues) multipliée par le nombre moyen de personnes assurées dans la province pour l'année en cours.

2. Paiements pour le coût des soins médicaux

La Loi sur les soins médicaux est entrée en vigueur le 1<sup>er</sup> juillet 1968. Cette loi prévoyait des contributions fédérales pour "le coût des soins médicaux assurés encourus par les provinces conformément aux programmes provinciaux de soins médicaux". Pour être admissibles, les programmes provinciaux devaient répondre aux exigences suivantes:

- (a) couvrir tous les soins dispensés par les médecins, tant omnipraticiens que spécialistes, sans tenir compte de l'endroit où ces soins sont en fait dispensés;
- (b) fournir les services prévus à tous les résidents assurés, selon les normes établies, et couvrir au début 90 % et au bout de deux ans 95 % de tous les résidents assurés;
- (c) être administrés sans recherche de profit par un corps public dûment constitué;
- (d) être applicables aux personnes blessées ou malades temporairement absentes de la province et aux personnes qui vont s'établir dans une autre province participante jusqu'à ce qu'elles y deviennent admissibles aux services correspondants.

Au début, seules la Saskatchewan et la Colombie-Britannique répondaient aux exigences de la loi et furent admises au programme. Terre-Neuve, la Nouvelle-Ecosse et le Manitoba y ont adhéré le 1<sup>er</sup> avril 1969. L'Alberta a donné son adhésion le 1<sup>er</sup> juillet 1969 et fut suivie par l'Ontario le 1<sup>er</sup> octobre 1969. Au début de l'année fiscale 1970-71, toutes les provinces, sauf l'Île-du-Prince-Édouard, le Nouveau-Brunswick et le Québec, adhéraient au programme. Le Québec y a donné son adhésion le 1<sup>er</sup> novembre 1970. Il a été suivi par l'Île-du-Prince-Édouard le 1<sup>er</sup> décembre 1970 et par le Nouveau-Brunswick le 1<sup>er</sup> janvier 1971. Ainsi, à la fin de l'année fiscale 1970-71, toutes les provinces administraient un programme de soins médicaux admissible à l'aide fédérale. Toutefois, le montant des contributions fédérales affectées à ces programmes a été moindre en 1970-71 qu'il ne l'aurait été au cours d'une année complète car les programmes de l'Île-du-Prince-Édouard, du Nouveau-Brunswick et du Québec ne fonctionnaient pas encore au début de l'année.

The federal government makes payments to the provinces equal to the product of half the national average per capita cost of providing insured services times the average number of insured persons in each province in the year.

### 3. Contributions to the Health Resources Fund

The Health Resources Fund Act was enacted in 1966. It calls for a contribution of \$500 million over a period of fifteen years (January 1, 1966 to December 31, 1970) to "assist the provinces in the acquisition, construction and renovation of health training facilities and research institutions". Of the \$500 million, \$300 million is to be allocated to the provinces on a per capita basis, \$25 million is to go to the Atlantic provinces as an additional allotment and the remaining \$175 million is to be allocated at a later date in the light of evolving provincial requirements and used in part to provide highly specialized facilities designed to meet national needs.

The funds are made available as projects are approved by the federal Minister of National Health and Welfare. The contributions cover 50 % of the costs incurred on qualifying projects other than operating expenses or interest outlays and other than expenditure in respect of land or residential accommodations. Qualifying projects include medical schools, teaching hospitals, and schools of dentistry, nursing or pharmacy.

### 4. General Health Grants

The federal health grants started in 1948. Their number and purposes varied over the years. Significant amounts were paid to assist hospital construction. With the advent of the hospitalization and medical care programs, however, many of the individual health grants became redundant and were or are about to be phased out. The hospital construction grants were discontinued on March 31, 1970. Only the public health research grant and the professional training grants are to be continued beyond March 31, 1972.

### 5. Canada Assistance Plan Contributions

The Canada Assistance Plan is a comprehensive program of assistance to the provinces in support of various social welfare programs for the relief of disabled, handicapped, unemployed and other needy individuals. It largely replaces individual federal-provincial shared-cost programs in respect of old age assistance, blind persons' allowances, disabled persons' allowances and unemployment assistance and extends federal assistance into a number of other areas such as assistance to needy mothers and their dependent children, maintenance of children in the care of child welfare agencies, and maintenance of needy persons in homes for special care including nursing homes, homes for the aged, homes for unmarried mothers, hostels for transients and child care institutions.

There is no ceiling on the level of federal contributions. The federal government covers 50 % of provincial total costs that adequately meet the "basic requirements" of recipients with regard to food, shelter, clothing, fuel, utilities, household supplies and personal requirements.

The Canada Assistance Plan also provides for federal assistance to the non-capital expenditure of provincial governments designed to provide work-oriented activities for persons who, for a variety of reasons,

Le gouvernement fédéral accorde à chaque province des paiements correspondant à la moitié de la moyenne nationale par habitant du coût des services assurés multipliée par le nombre moyen de personnes assurées dans chaque province au cours de l'année.

### 3. Versements à la Caisse d'aide à la santé

La Loi sur la Caisse d'aide à la santé a été votée en 1966. Elle prévoit une contribution de \$500 millions sur une période de quinze ans (du 1<sup>er</sup> janvier 1966 au 31 décembre 1980) "pour permettre aux provinces d'acquérir, de construire et de rénover des maisons d'enseignement et des établissements de recherche dans le domaine de la santé". Cette somme de \$500 millions doit être répartie de la façon suivante: \$300 millions entre les provinces, au prorata de la population; \$25 millions aux provinces de l'Atlantique comme complément de subvention; \$175 millions à répartir à une date ultérieure, selon les besoins provinciaux de l'époque, et devant être affectés en partie à créer des établissements hautement spécialisés répondant à des besoins nationaux.

Ces fonds sont accordés au fur et à mesure que le ministre fédéral de la Santé nationale et du Bien-être approuve des programmes. Ces contributions couvrent 50 % du coût des projets admissibles, à l'exclusion toutefois du coût d'exploitation, du service de la dette et du coût d'acquisition de terrains ou de construction de logements. Les projets admissibles comprennent les facultés de médecine, les hôpitaux d'enseignement, les écoles de chirurgie dentaire, de sciences infirmières et de pharmacologie.

### 4. Subventions générales aux services de santé

C'est en 1948 que le gouvernement fédéral a commencé à accorder des subventions aux services de santé. Au cours des ans, ces subventions ont variées en nombre et en nature. Des sommes importantes ont été affectées à la construction d'hôpitaux. Depuis l'implantation des régimes d'assurance de soins hospitaliers et médicaux, plusieurs de ces subventions particulières dans le domaine de la santé, étant désormais superflues, ont été suspendues ou sont sur le point de l'être. Les subventions pour la construction d'hôpitaux ont été suspendues le 31 mars 1970. Les seules subventions à être faites après le 31 mars 1972 ont pour objet soit la recherche dans le domaine de la santé publique, soit l'enseignement professionnel.

### 5. Contributions au régime d'assistance publique du Canada

Le régime d'assistance publique du Canada est un programme d'envergure d'assistance aux provinces mis sur pied pour appuyer divers programmes de bien-être social à l'intention des invalides, des handicapés, des chômeurs et autres personnes dans le besoin. Il remplace, dans une large mesure, divers programmes à frais partagés entre le gouvernement fédéral et les gouvernements provinciaux conçus pour venir en aide aux personnes âgées, aux aveugles, aux infirmes et aux chômeurs. Ce régime assure l'aide fédérale dans divers autres domaines tels que l'aide aux mères nécessiteuses et aux enfants à leur charge, l'entretien des enfants confiés aux agences d'aide à l'enfance ainsi que l'entretien des personnes nécessiteuses dans des établissements prodiguant des soins spéciaux tels que les maisons de convalescence, les foyers pour les personnes âgées, les foyers pour les filles-mères, les refuges pour les itinérants, et les institutions de soins pour enfants.

Les contributions annuelles du gouvernement fédéral ne sont pas plafonnées. Le gouvernement fédéral rembourse 50 % des dépenses encourues par les gouvernements provinciaux qui répondent convenablement aux exigences fondamentales des bénéficiaires en ce qui a trait à l'alimentation, au logement, au vêtement, au chauffage, aux services d'utilité publique ainsi qu'aux fournitures domestiques et personnelles.

Le programme d'assistance publique du Canada prévoit aussi une aide fédérale aux gouvernements provinciaux pour leurs déboursés non rattachés à des fins d'immobilisation destinés à fournir du travail aux personnes qui, pour diverses raisons, ne

are unable to take advantage of regular employment, re-habilitation or retraining activities. In addition, the Plan calls for special contributions to those provinces that agree to extend their welfare programs to cover Indians on reserves or living in Indian communities; the federal and provincial governments share equally the per capita cost of assisting Indians up to the level of per capita provincial cost incurred in providing assistance to the non-Indian population and the federal government assumes full responsibility for the balance of the cost.

#### 6. Welfare Grants

These grants were initiated in 1962 for the purpose of eliminating deficiencies in welfare services. The grants in respect of research are fully paid for by the federal government while the grants in respect of general welfare and professional training (except scholarships, fellowships, and teaching and instruction grants) are matched by provincial contributions. The grants are allocated among the provinces on the basis of a flat \$35,000 per province plus a given amount per head of population.

#### 7. Payments for the Vocational Rehabilitation of Disabled Persons

These are payments made to the provinces to assist programs of vocational rehabilitation of disabled persons. The federal government shares equally the costs of operating these programs.

#### 8. Payments under the Adult Occupational Training Act

Under the Adult Occupational Training Act which came into operation on April 1, 1967, the federal government assumes the full cost of upgrading the skills of unemployed or underemployed adults who qualify for assistance under the program. It pays for all educational services required to that end and provides the individuals concerned with a weekly living allowance while in training. These outlays are in the nature of purchases of goods and services or transfers to persons and do not involve intergovernment transfers. However, because of the existence of the program, additional educational services have to be provided and federal assistance is made available to the provinces to acquire the buildings and other facilities to disperse them. The payments involved are in the nature of intergovernment transfers.

#### 9. Post-Secondary Education Payments

These are payments made to the provinces as part of a program of financial assistance that takes account of provincial government outlays in respect of post-secondary education operating costs. As was mentioned above, the amounts involved are considered as specific purpose transfers because they are established by reference to outlays that relate to the education function.

The program of financial assistance in question takes the form of federal withdrawals from the personal and corporation income tax fields to allow for the imposition of equivalent supplements to the corresponding provincial levies and of adjustment payments designed to bring the values of these supplements equalized at national averages to the greater of 50 % of post-secondary education costs in the province or an amount equal to the product of the 1967 population of the province times \$15 escalated annually thereafter at the national rate of growth of post-secondary education operating costs.

peuvent bénéficier d'un emploi permanent ou profiter de programmes de réadaptation ou de recyclage. Ce plan prévoit, en outre, des contributions spéciales aux provinces qui acceptent d'admettre à leurs programmes d'assistance sociale les Indiens vivant dans des réserves ou des communautés indigènes. Le gouvernement fédéral et les gouvernements provinciaux se partagent le coût par habitant de l'assistance aux Indiens jusqu'à concurrence du coût par habitant encouru par la province pour aider la population non-indienne. Le gouvernement fédéral prend tout excédent entièrement à sa charge.

#### 6. Subventions d'assistance sociale

Ces subventions ont été inaugurées en 1962 pour combler certaines lacunes des services d'assistance sociale. Le gouvernement fédéral assume la totalité des subventions d'aide à la recherche, et verse des subventions équivalentes aux déboursés des gouvernements provinciaux en ce qui a trait à l'assistance sociale proprement dite et la formation professionnelle (exception faite des bourses d'études ou de recherche et des subventions à l'enseignement). Ces subventions sont réparties entre les provinces à raison d'un montant de base de \$35,000 par province plus un certain montant par habitant.

#### 7. Paiements pour la réadaptation au travail des invalides

Ces paiements sont accordés aux provinces pour apporter une aide financière à leurs programmes de réadaptation au travail des invalides. Le gouvernement fédéral partage également avec les provinces le coût de fonctionnement de ces divers programmes.

#### 8. Paiements effectués en vertu de la Loi sur la formation professionnelle des adultes

En vertu de la Loi sur la formation professionnelle des adultes qui est entrée en vigueur le 1<sup>er</sup> avril 1967, le gouvernement fédéral assume la totalité du coût de recyclage des personnes admissibles qui sont sans emploi ou sous-employées. Ce programme couvre les frais de tous les services éducatifs mis en oeuvre à cette fin et assure aux personnes impliquées une allocation hebdomadaire de subsistance pour la durée de leur formation. Ces mises de fond peuvent servir à acquérir du matériel, à retenir des services ou à accorder des prestations à des individus et n'impliquent pas de transferts de fonds d'un gouvernement à un autre. Toutefois, comme l'existence même de ce programme entraîne la création de services éducatifs supplémentaires, le gouvernement fédéral offre une aide financière aux provinces qui doivent, à cette fin, faire l'acquisition d'édifices ou d'autres installations. Ces paiements prennent alors la forme de transferts intergouvernementaux.

#### 9. Subventions à l'enseignement postsecondaire

Ces paiements sont consentis aux provinces dans le cadre d'un programme d'aide financière basé sur les sommes affectées par un gouvernement provincial pour assurer le fonctionnement de son programme d'enseignement postsecondaire. Comme on l'a déjà mentionné, ces montants constituent des transferts à usage précis du fait qu'ils sont établis en fonction de sommes affectées pour fins éducatives.

Le programme d'aide financière en cause, consiste en des dégrèvements des impôts fédéraux sur le revenu des particuliers et celui des sociétés permettant des hausses équivalentes des impôts provinciaux correspondants et en des paiements qui ajoutent aux gains de revenu résultant de ces majorations d'impôts provinciaux (gains qui sont ajustés par péréquation au niveau national) de manière à arriver au plus fort de 50 % du coût de fonctionnement de l'éducation postsecondaire, pour une province ou un montant égal à la population de la province en 1967 multiplié par la somme de \$15.00 rajustée annuellement depuis de façon à tenir compte du taux d'accroissement du coût de fonctionnement de l'éducation postsecondaire.

The federal tax abatements which constitute the basis of this program of financial assistance in respect of post-secondary education operating costs consist of 4 percentage points of the basis personal income tax and 1 % of corporation taxable income.

#### 10. Trans-Canada Highway Grants

The Trans-Canada Highway Act was passed in 1949 and the joint federal-provincial highway building program that it launched began in 1950. Initially, the federal contribution was equal to 50 % of construction costs but, in 1956, an additional 40 % was provided for one-tenth of the mileage in each province to take account of areas of difficult construction.

The program has now been completed. In 1970-71, however, work was still in progress in Ontario and Quebec.

#### 11. Regional Development

The federal Department of Regional Economic Expansion was created on April 1, 1969. Its aims are to lessen regional economic disparities and reduce unemployment by promoting the development of industries and local resources in selected areas of the country.

The Department assumes responsibility for certain programs that were launched before it came into existence, e.g. RDIA (Regional Development Incentives Act), ARDA (Agricultural Rehabilitation and Development Act), PFRA (Prairie Farm Rehabilitation Act), FRED (Fund for Rural Economic Development) and the work of the Cape Breton Development Corporation, and carries out new functions under the Regional Development Incentives Act that became operative on July 1, 1969.

Under ARDA, assistance is given to the provinces for the development and conservation of water and soil resources, for the alternative use of marginal or low productivity land, and for the development of alternate sources of income and employment opportunities in rural areas. The costs of the programs involved are shared equally by the federal and provincial governments.

FRED supports comprehensive development programs to combat poverty in rural areas of Prince Edward Island, New Brunswick, Quebec and Manitoba. The federal contribution to these programs varies from program to program depending on circumstances.

The PFRA program has been responsible in recent years for the development of large scale irrigation, reclamation and community pasture facilities. Federal assistance is also provided for water supply and waste disposal facilities in large communities which serve agricultural districts.

The Cape Breton Development Corporation was established in June 1967. It brings the federal government and the government of Nova Scotia together in an attempt to re-organize the coal mining industry of Cape Breton and to promote the development of other industries in the area.

Much of the endeavours of the Department of Regional Economic Expansion under the Regional Development Incentives Act center around the promotion of industrial activities by way of grants of various kinds to private concerns. However it is also involved through its "special areas" program in undertakings to provide infrastructure assistance to help communities develop the physical and social capital needed to facilitate economic growth. This particular facet of its operations entails intergovernment transfers. Agreements were signed in 1970 with seven provinces covering development projects in twenty-two special

Les dégrèvements d'impôts fédéraux qui sont à la base de ce programme d'aide financière à l'enseignement postsecondaire comprennent 4 points en pourcentage de l'impôt de base sur le revenu des particuliers et 1 % du revenu imposable des sociétés.

#### 10. Subventions pour la construction de la route transcanadienne

La Loi sur la route transcanadienne a été adoptée en 1949 et le programme conjoint de construction qui en a découlé a été lancé en 1950. Au début, la contribution fédérale était de 50 % des coûts de construction. En 1966, on y a ajouté un supplément de 40 % portant sur un dixième du millage dans chaque province pour tenir compte des difficultés de construction dans certaines régions.

Ce programme est maintenant terminé. En 1970-71, il y avait encore des travaux en cours dans l'Ontario et dans le Québec.

#### 11. Le développement régional

Le Ministère fédéral de l'expansion économique régionale a été créé le 1<sup>er</sup> avril 1969. Il a pour objet d'atténuer les disparités économiques régionales et de réduire le chômage en assurant le développement industriel et l'exploitation des ressources locales de certaines régions du pays.

Le ministère a pris à sa charge certains programmes lancés avant sa création, comme par exemple le RDIA (Loi sur les subventions au développement régional), l'ARDA (Loi sur la remise en valeur et l'aménagement des terres agricoles), le PFRA (Loi sur le rétablissement agricole des Prairies), le FRED (Loi sur le Fonds de développement économique rural) et le travail de la Société de développement du Cap-Breton. Il assume en outre de nouvelles responsabilités aux termes de la Loi sur les subventions au développement régional qui est entrée en vigueur le 1<sup>er</sup> juillet 1969.

Grâce à l'ARDA, les provinces peuvent bénéficier d'une aide financière pour l'exploitation et la conservation des ressources de leur sol et de leurs eaux, pour trouver de nouvelles façon d'utiliser leurs terres marginales ou peu productives, pour créer différentes sources de revenu et susciter des emplois dans les régions rurales. Le coût de ces divers programmes est partagé également entre le gouvernement fédéral et les gouvernements provinciaux.

Le FRED coordonne de vastes programmes destinés à combattre la pauvreté dans les régions rurales de l'Île-du-Prince-Édouard, du Nouveau-Brunswick, du Québec et du Manitoba. La contribution fédérale à ces programmes varie d'un programme à un autre, selon les circonstances.

Le PFRA a permis au cours des dernières années de mettre sur pied de vastes programmes d'irrigation, de récupération de terres et d'établissement de pâturages en commun. Il y a également une aide fédérale prévue pour la construction d'aqueducs et pour le traitement des eaux d'égout dans les principaux centres desservant les districts agricoles.

La Société de développement du Cap-Breton a été établie en juin 1967. Cette initiative conjointe du gouvernement fédéral et du gouvernement de la Nouvelle-Écosse a pour but de réaménager les mines de charbon du Cap-Breton et de promouvoir les autres industries de la région.

Conformément à la Loi sur les subventions au développement régional, le ministère de l'Expansion économique régionale a consacré une partie considérable de ses efforts au développement de l'activité industrielle en accordant diverses subventions à des entreprises privées. Toutefois, pour donner suite à son programme des régions spéciales dites "régions d'aménagement rural", il a entrepris de fournir à diverses localités l'aide préliminaire pour réunir les ressources physiques et humaines jugées nécessaires à la promotion de la croissance économique. Cet aspect particulier de ses opérations implique des transferts de fonds intergouvernementaux. En 1970, le gouvernement fédéral a signé avec sept provinces des ententes

areas. The agreements call for federal financing of a wide range of projects involving the construction of water and sewer systems, industrial parks, roads and bridges, port facilities, schools, serviced residential land and related facilities and amenities which the provinces and municipalities involved could not afford to carry out.

#### Transfers from the Federal to Local Governments

Most of the federal transfers to local governments are of the general purpose variety and are in the nature of grants in lieu of taxes. For a description of the payments involved, the reader is referred to item 5 appearing under the heading "General Purpose Transfers from the Federal Government to the Provinces" above. The remarks made thereunder in relation to federal grants in lieu of provincial government real property taxes have equal relevance for federal grants in lieu of local government real property taxes.

#### General Purpose Transfers from Provincial to Local Governments

These are per capita payments or payments established by reference to a given share of a particular provincial levy made to municipal authorities to assist them in the discharge of their responsibilities. Also included under this caption are grants in lieu of taxes paid to municipal governments in respect of provincial government real property situated in areas subject to municipal taxation. These grants are related to the taxes that would otherwise be exigible in respect of equivalent real property benefitting from local services.

#### Specific Purpose Transfers from Provincial to Local Governments

The lion's share of these payments relate to financial assistance in support of primary or secondary education. The amounts involved are paid directly to school boards. Other specific purpose transfers from provincial to local governments relate to the construction of municipal roads, sewage systems and water distribution systems as well as to the provision of health and welfare services at the local level.

#### Transfers from Local to Provincial Governments

The payments involved are relatively small and generally relate to payments for services rendered under shared-cost arrangements. They are, of course, of the general purpose variety.

ayant trait à des projets de développement touchant vingt deux "régions d'aménagement rural". Ces ententes permettent de recourir aux instances fédérales pour mettre à exécution une vaste série de projets que ni les provinces et ni les municipalités en cause auraient eu les moyens d'entreprendre. Ces projets comprennent entre autres, la construction d'aqueducs et d'égouts de parcs industriels, de routes et de ponts, d'installations portuaires, d'écoles ainsi que l'aménagement de terrains résidentiels pourvus des services d'utilité publique et de certains autres avantages.

#### Transferts du gouvernement fédéral aux gouvernements municipaux

La plupart des transferts du gouvernement fédéral aux administrations publiques locales sont de nature générale et prennent la forme de subventions en remplacement de taxes foncières. On peut établir des précisions sur ce genre de paiements en se rapportant au poste 5 apparaissant sous le titre "Transferts de nature générale du gouvernement fédéral aux provinces". Les remarques qu'on y trouve au sujet des subventions fédérales en remplacement de taxes foncières provinciales s'appliquent tout aussi bien aux subventions fédérales en remplacement de taxes foncières des administrations publiques locales.

#### Transferts de nature générale des gouvernements provinciaux aux administrations publiques locales

Ces paiements sont proportionnels à la population et représentent une certaine proportion d'un impôt provincial qui est remis aux autorités municipales pour leur aider à s'acquitter de leurs responsabilités. On inclut aussi dans ce groupe les subventions en remplacement de taxes foncières payées aux administrations publiques locales pour les immeubles appartenant aux gouvernements provinciaux et situés dans des régions assujetties aux taxes foncières des administrations publiques locales. Ces subventions sont fixées en tenant compte des impôts qui pourraient être exigés d'autre édifices de valeur comparable et bénéficiant des services locaux d'utilité publique.

#### Transferts à usage précis des gouvernements provinciaux aux administrations publiques locales

Ces paiements consistent, pour la plupart, en subventions à l'enseignement primaire et secondaire. Ces montants sont versés directement aux commissions scolaires. D'autres transferts à usage précis des gouvernements provinciaux aux administrations publiques municipales ont trait à la construction de routes municipales, de systèmes d'aqueduc ou d'égouts ainsi qu'à l'établissement de services de santé et de bien-être dans diverses localités.

#### Transferts d'administrations publiques locales à des gouvernements provinciaux

Ces paiements, relativement peu considérables, ont trait, dans la plupart des cas, à des remboursements pour services rendus, conformément aux termes d'accords à frais partagés. Il s'agit, il va sans dire, de transferts de nature générale.



PART I - PARTIE I

Revenue and Expenditure

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Revenus et dépenses

TABLE 1. Consolidated Government Revenue  
Fiscal Year Ended Nearest to December 31, 1970

No.	Source	Combined gross general revenue — Revenus généraux bruts combinés		Transfers from other levels of government and proceeds from intergovernment sales eliminated on consolidation — Transferts en provenance d'autres paliers de l'administration publique et recettes provenant de ventes de biens et services entre administrations publiques éliminés au cours de la consolidation
		Provincial-Local governments — Administration publiques provinciales et locales	All governments — Toutes les administrations publiques	Provincial-Local governments — Administrations publiques provinciales et locales
		thousands of dollars — milliers de dollars		
1	Taxes:			
2	Personal income .....	2,752,508	9,147,740	—
3	Payroll .....	28,890	28,890	—
4	Corporation income .....	763,010	3,189,438	—
5	Insurance premiums .....	74,701	74,701	—
6	Other, corporations and businesses .....	371,115	371,115	—
7	Certain payments or credits to non-residents .....	—	258,151	—
8	Real and personal property .....	3,300,976	3,300,976	—
9	General sales .....	1,790,227	4,071,577	—
10	Motive fuel .....	1,093,934	1,093,934	—
11	Alcoholic beverages .....	1,115	360,970	—
12	Tobacco .....	192,550	719,881	—
13	Amusements and admissions .....	51,625	51,625	—
14	Other commodities and services .....	74,032	147,029	—
15	Customs duties .....	—	814,544	—
16	Estates, successions and gifts .....	158,061	277,896	—
17	Health insurance premiums .....	791,264	791,264	—
18	Social insurance levies .....	319,806	815,005	—
19	Universal pension plan levies .....	272,894	1,085,944	—
20	Other .....	72,501	79,271	—
21	Total taxes .....	12,109,209	26,679,951	—
22	Natural resource revenue:			
23	Fish and game .....	27,016	27,016	—
24	Forests .....	125,123	125,123	—
25	Mines .....	76,547	76,547	—
26	Oil and gas .....	303,980	303,980	—
27	Water power .....	50,117	50,117	—
28	Other .....	19,135	26,941	—
29	Total natural resource revenue .....	601,918	609,724	—
30	Privileges, licences and permits:			
31	Liquor control and regulation .....	97,228	97,228	—
32	Motor vehicles .....	380,374	380,374	—
33	Concessions and franchises .....	31,245	31,245	—
34	Other .....	75,378	105,921	—
35	Total privileges licences and permits .....	584,225	614,768	—
36	Sales of goods and services .....	715,456	1,200,974	458
37	Return on investments:			
38	Remittances from own enterprises .....	525,553	538,608	—
39	Interest .....	779,615	1,539,730	—
40	Dividends, foreign exchange and other .....	10,083	185,568	—
41	Total return on investments .....	1,315,251	2,263,906	—
42	Other Revenue from own sources:			
43	Contributions to non-trusted public service and teachers' pension plans ...	79,532	219,450	—
44	Postal receipts .....	—	418,178	—
45	Bullion and coinage .....	—	19,946	—
46	Fines and penalties .....	111,633	120,160	—
47	Miscellaneous .....	112,505	119,403	—
48	Total other revenue from own sources .....	303,670	897,137	—
49	Transfers from Other Levels of Government:			
50	General purpose .....	1,560,368	1,560,368	1,560,368
51	Specific purpose .....	5,336,468	5,341,793	5,336,468
52	Total transfers from other levels .....	6,896,836	6,902,161	6,896,836
53	Transfers from government enterprises:			
54	Federal government enterprises .....	22,033	22,033	—
55	Provincial government enterprises .....	22,875	22,875	—
56	Total transfers from government enterprises .....	44,908	44,908	—
57	Total .....	22,571,473	39,213,529	6,897,294
58	Total consolidated government revenue .....			

TABLEAU 1. Revenus consolidés des administrations publiques  
Exercice financier terminé le plus près du 31 décembre 1970

Transfers from other levels of government and proceeds from intergovernment sales eliminated on consolidation — Transferts en provenance d'autres paliers de l'administration publique et recettes provenant de ventes de biens et services entre administrations publiques éliminés au cours de la consolidation	Consolidated revenue — Revenus consolidés		Source	
All governments — Toutes les administrations publiques	Provincial-Local governments — Administrations publiques provinciales et locales	All governments — Toutes les administrations publiques		No
thousands of dollars — milliers de dollars				
—	2,752,508	9,147,740	Impôts:	
—	28,890	28,890	Revenu des particuliers .....	1
—	763,010	3,189,438	Feuille de paie .....	2
—	74,701	74,701	Revenu des sociétés .....	3
—	371,115	371,115	Primes d'assurance .....	4
—	—	258,151	Autres, sur les sociétés et les entreprises .....	5
—	3,300,976	3,300,976	Certains paiements ou crédits versés à des non-résidents .....	6
—	1,790,227	4,071,577	Propriété foncière ou personnelle .....	7
—	1,093,934	1,093,934	Généraux de vente .....	8
—	1,115	360,970	Carburants .....	9
—	192,550	719,881	Boissons alcooliques .....	10
—	51,625	51,625	Tabac .....	11
—	74,032	147,029	Spectacles et billets d'entrée .....	12
—	—	814,544	Autres biens et services .....	13
—	158,061	277,896	Droits de douane .....	14
—	791,264	791,264	Biens transmis par décès, successions et dons .....	15
—	319,806	815,005	De nature de primes pour services de santé .....	16
—	272,894	1,085,944	Au titre de l'assurance sociale .....	17
—	72,501	79,271	Au titre des régimes universels de pension .....	18
—	—	—	Autres .....	19
—	12,109,209	26,679,951	Total, impôts .....	20
—	27,016	27,016	Revenu au titre des ressources naturelles:	
—	125,123	125,123	Chasse et pêche .....	21
—	76,547	76,547	Forêts .....	22
—	303,980	303,980	Mines .....	23
—	50,117	50,117	Pétrole et gaz .....	24
—	19,135	26,941	Ressources hydrauliques .....	25
—	—	—	Autres .....	26
—	601,918	609,724	Total, revenu au titre ressources naturelles .....	27
—	97,228	97,228	Privilèges, licences et permis:	
—	380,374	380,374	Régie et réglementation des alcools .....	28
—	31,245	31,245	Véhicules automobiles .....	29
—	75,378	105,921	Concessions et franchises .....	30
—	—	—	Autres .....	31
—	584,225	614,768	Total, privilèges, licences et permis .....	32
173,419	714,998	1,027,555	Ventes de biens et services .....	33
—	525,553	538,608	Revenus de placements:	
—	779,615	1,539,730	Remises des propres entreprises .....	34
—	10,083	185,568	Intérêts .....	35
—	—	—	Dividendes, fonds de change et autres .....	36
—	1,315,251	2,263,906	Total, revenus de placements .....	37
—	79,532	219,450	Autres revenus de source propre:	
—	—	418,178	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants .....	38
—	—	19,946	Revenu postal .....	39
—	111,633	120,160	Lingots et monnayage .....	40
—	112,505	119,403	Amendes et pénalités .....	41
—	—	—	Divers .....	42
—	303,670	897,137	Total, autres revenus de source propre .....	43
1,560,368	—	—	Transferts en provenance d'autres paliers de l'administration publique:	
5,341,793	—	—	De nature générale .....	44
—	—	—	À usage précis .....	45
6,902,161	—	—	Total, transferts en provenance d'autres paliers de l'administration publique .....	46
—	22,033	22,033	Transferts des entreprises publiques:	
—	22,875	22,875	Entreprises publiques fédérales .....	47
—	—	—	Entreprises publiques provinciales .....	48
—	44,908	44,908	Total, transferts des entreprises publiques .....	49
7,075,580	—	—	Total .....	50
—	15,674,179	32,137,949	Total, revenus consolidés des administrations publiques .....	51

TABLE 2. Consolidated Government Expenditure  
Fiscal Year Ended Nearest to December 31, 1970

No.	Function	Combined gross general expenditure — Dépenses générales brutes combinées		Transfers to other levels of government eliminated on consolidation — Transferts à d'autres paliers de l'administra- tion publique éliminés au cours de la consolidation	
		Provincial-Local governments — Adminis- trations publiques provinciales et locales	All governments — Toutes les adminis- trations publiques	Provincial-Local governments — Adminis- trations publiques provinciales et locales	All governments — Toutes les adminis- trations publiques
		thousands of dollars — milliers de dollars			
	General government:				
1	Executive and legislative .....	63,668	98,151	—	—
2	Administrative .....	712,732	1,262,260	86	86
3	Contributions to trustee and pension payments from non-trusteed public service pension plans.	168,855	397,744	—	—
4	Other .....	87,290	265,564	80	50,235
5	Total general government .....	1,032,545	2,023,719	166	50,321
	Protection of persons and property:				
6	National defence .....	—	1,724,548	—	—
7	Courts of law .....	102,375	127,964	1,500	1,500
8	Correctional services .....	112,079	182,232	27	27
9	Police services .....	445,251	613,072	1,231	1,231
10	Firefighting services .....	213,356	213,356	1,146	1,146
11	Regulatory services .....	117,682	142,924	917	917
12	Other .....	106,661	127,623	1,447	6,022
13	Total protection of persons and property .....	1,097,404	3,131,719	6,268	10,843
	Transportation and communications:				
14	Air .....	1,029	187,663	17	2,101
15	Road .....	2,439,128	2,508,227	222,484	276,281
16	Rail .....	5,961	96,271	—	—
17	Water .....	37,405	186,494	—	—
18	Telecommunications .....	573	70,301	8	8
19	Postal services .....	—	449,127	—	—
20	Other .....	9,160	27,026	9	83
21	Total transportation and communications .....	2,493,256	3,525,109	222,518	278,473
	Health:				
22	Hospital care .....	2,737,588	3,475,798	15	735,793
23	Medical care .....	1,135,249	1,602,047	1,782	440,439
24	Preventive services .....	209,085	254,843	25,995	41,308
25	Other .....	53,455	110,293	854	854
26	Total health .....	4,135,377	5,442,981	28,646	1,218,394
	Social welfare:				
27	Universal pension plans .....	53,995	143,231	—	—
28	Old age security .....	—	1,907,224	—	—
29	Veterans' benefits .....	—	408,970	—	—
30	Unemployment insurance .....	—	837,601	—	—
31	Family and youth allowances .....	98,170	714,068	—	—
32	Workmen's compensation .....	257,944	257,944	—	—
33	Assistance to disabled, handicapped, unemployed and other needy in- dividuals.	1,450,481	2,010,386	188,733	591,841
34	Other .....	61,266	138,877	12,456	18,869
35	Total social welfare .....	1,921,856	6,418,301	201,189	610,710
	Education:				
36	Primary and secondary .....	6,621,712	6,801,098	2,251,457	2,260,484
37	Post-secondary .....	1,278,613	1,849,794	12,663	571,231
38	Special retraining services .....	120,831	228,560	21	21
39	Other .....	67,982	82,057	608	6,932
40	Total education .....	8,089,138	8,961,509	2,264,749	2,838,666

TABLEAU 2. Dépenses consolidées des administrations publiques  
Exercice financier terminé le plus près du 31 décembre 1970

Proceeds from intergovernment sales of goods and services eliminated on consolidation — Recettes provenant de ventes de biens et services entre administrations publiques éliminées au cours de la consolidation		Consolidated expenditure — Dépenses consolidées		Fonction	N°
Provincial-Local governments — Administrations publiques provinciales et locales	All governments — Toutes les administrations publiques	Provincial-Local governments — Administrations publiques provinciales et locales	All governments — Toutes les administrations publiques		
thousands of dollars — milliers de dollars					
—	—	63,668	98,151	Administration publique générale:	
—	601	712,646	1,261,573	Exécutif et législatif .....	1
—	—	168,855	397,744	Administration .....	2
				Contributions aux régimes de pension en fiducie et versements de pensions en vertu des régimes de pension de la fonction publique non constitués en fiducie.	3
—	—	87,210	215,329	Autres .....	4
—	601	1,032,379	1,972,797	Total, administration générale .....	5
				Protection des personnes et des biens:	
—	—	100,875	1,724,548	Défense nationale .....	6
—	—	112,052	126,464	Tribunaux .....	7
450	42,232	443,570	182,205	Services correctionnels .....	8
—	—	212,210	569,609	Police .....	9
—	—	116,765	212,210	Lutte contre les incendies .....	10
—	—	105,214	142,007	Services de réglementation .....	11
450	42,232	1,090,686	121,601	Autres .....	12
			3,078,644	Total, protection des personnes et des biens .....	13
				Transports et communications:	
—	—	1,012	185,562	Air .....	14
—	—	2,216,644	2,231,946	Route .....	15
—	—	5,961	96,271	Chemin de fer .....	16
—	—	37,405	186,494	Eau .....	17
—	—	565	70,293	Télécommunications .....	18
—	—	—	449,127	Postes .....	19
—	—	9,151	26,943	Autres .....	20
—	—	2,270,738	3,246,636	Total, transports et communications .....	21
				Santé:	
—	614	2,737,573	2,739,391	Soins hospitaliers .....	22
—	—	1,133,467	1,161,608	Soins médicaux .....	23
—	—	183,090	213,535	Services de prévention .....	24
—	—	52,601	109,439	Autres .....	25
—	614	4,106,731	4,223,973	Total, santé .....	26
				Bien-être social:	
—	—	53,995	143,231	Régimes universels de pension .....	27
—	—	—	1,907,224	Pensions de vieillesse .....	28
—	—	—	408,970	Prestations d'anciens combattants .....	29
—	—	—	837,601	Assurance-chômage .....	30
—	—	98,170	714,068	Allocations familiales et aux jeunes .....	31
—	—	257,944	257,944	Indemnisation des accidents de travail .....	32
—	—	1,261,748	1,418,545	Assistance aux invalides, handicapés, chômeurs et autres personnes nécessiteuses.	33
—	—	48,810	120,008	Autres .....	34
—	—	1,720,667	5,807,591	Total, bien-être social .....	35
				Éducation:	
—	83	4,370,255	4,540,531	Élémentaire et secondaire .....	36
—	—	1,265,950	1,278,563	Postsecondaire .....	37
—	129,248	120,810	99,291	Services spéciaux de recyclage .....	38
—	531	67,374	74,594	Autres .....	39
—	129,862	5,824,389	5,992,979	Total, éducation .....	40

TABLE 2. Consolidated Government Expenditure  
Fiscal Year Ended Nearest to December 31, 1970 - Concluded

No.	Function	Combined gross general expenditure — Dépenses générales brutes combinées		Transfers to other levels of government eliminated on consolidation — Transferts à d'autres paliers de l'administra- tion publique éliminés au cours de la consolidation	
		Provincial-Local governments — Administrations publiques provinciales et locales	All governments — Toutes les administrations publiques	Provincial-Local governments — Administrations publiques provinciales et locales	All governments — Toutes les administrations publiques
		thousands of dollars — milliers de dollars			
	Natural resources:				
41	Fish and game .....	27,328	98,569	85	1,567
42	Forests .....	136,749	159,747	204	897
43	Mines .....	26,074	96,379	5	4,055
44	Oil and gas .....	4,870	4,870	—	—
45	Water power .....	27,897	78,889	33	1,535
46	Other .....	68,998	125,551	1,862	18,092
47	Total natural resources .....	291,916	564,005	2,189	26,146
	Agriculture, trade and industry, and tourism:				
48	Agriculture .....	211,595	658,808	1,090	63,883
49	Trade and industry .....	93,588	453,812	19	97,815
50	Tourism .....	43,505	54,666	11,000	11,000
51	Total agriculture, trade and industry, and tourism .....	348,688	1,167,286	12,109	172,698
	Environment:				
52	Water purification and supply .....	220,739	221,184	10,394	10,839
53	Sewage collection and disposal .....	228,865	237,162	—	8,297
54	Garbage and waste collection and disposal .....	98,744	98,744	—	—
55	Pollution control .....	10,227	10,227	3,568	3,568
56	Other .....	12,003	12,003	—	—
57	Total environment .....	570,578	579,320	13,962	22,704
	Recreation and culture:				
58	Recreational facilities .....	303,405	352,185	3,093	8,161
59	Cultural facilities .....	112,395	156,480	786	786
60	Other .....	66,607	87,181	2,742	2,742
61	Total recreation and culture .....	482,407	595,846	6,621	11,689
	Labour, employment and immigration:				
62	Labour and employment .....	19,108	145,189	—	—
63	Immigration .....	5,246	36,632	—	2,520
64	Other .....	—	—	—	—
65	Total labour, employment and immigration .....	24,354	181,821	—	2,520
	Housing:				
66	General assistance .....	46,887	87,839	18,860	45,712
67	Home buyer assistance .....	17,429	17,429	—	—
68	Real property tax subsidies .....	236,563	236,563	1	1
69	Total housing .....	300,879	341,831	18,861	45,713
70	Foreign affairs and international assistance .....	—	289,123	—	—
71	Supervision and development of regions and municipalities .....	157,502	215,186	61,721	61,721
72	Research establishments .....	11,595	395,158	—	—
73	General purpose transfers to other levels of government .....	326,171	1,645,088	326,171	1,645,088
74	Transfers to own enterprises .....	52,008	307,607	—	—
	Debt charges:				
75	Interest .....	1,332,527	2,522,301	—	—
76	Other .....	52,564	95,403	—	—
77	Total debt charges .....	1,385,091	2,617,704	—	—
78	Other expenditure .....	160,826	206,223	—	—
79	Total .....	22,881,591	38,609,536	3,165,170	6,995,688
80	Total consolidated government expenditure .....	—	—	—	—

TABLEAU 2. Dépenses consolidées des administrations publiques  
Exercice financier terminé le plus près du 31 décembre 1970 - fin

Proceeds from intergovernment sales of goods and services eliminated on consolidation — Recettes provenant de ventes de biens et services entre administrations publiques éliminées au cours de la consolidation		Consolidated expenditure — Dépenses consolidées		Fonction	N°
Provincial-Local governments — Administrations publiques provinciales et locales	All governments — Toutes les administrations publiques	Provincial-Local governments — Administrations publiques provinciales et locales	All governments — Toutes les administrations publiques		
thousands of dollars - milliers de dollars					
—	—	27,243	97,002	Ressources naturelles:	
—	—	136,545	158,850	Chasse et pêche .....	41
—	67	26,069	92,257	Forêts .....	42
—	—	4,870	4,870	Mines .....	43
—	—	27,864	77,354	Pétrole et gaz .....	44
—	35	67,136	107,424	Énergie hydraulique .....	45
—	102	289,727	537,757	Autres .....	46
—	—	210,505	594,925	Total, ressources naturelles .....	47
—	—	93,569	355,997	Agriculture, commerce et industrie, et tourisme:	
—	—	32,505	43,666	Agriculture .....	48
—	—	336,579	994,588	Commerce et industrie .....	49
—	—	210,345	210,345	Tourisme .....	50
8	8	228,857	228,857	Total, agriculture, commerce et industrie, et tourisme .....	51
—	—	98,744	98,744	Environnement:	
—	—	6,659	6,659	Purification et distribution de l'eau .....	52
—	—	12,003	12,003	Collecte et évacuation des eaux d'égout .....	53
8	88	556,608	556,608	Collecte et enlèvement des ordures et déchets .....	54
—	—	300,312	344,024	Contrôle de la pollution .....	55
—	—	111,609	155,694	Autres .....	56
—	—	63,865	84,439	Total, environnement .....	57
—	—	475,786	584,157	Loisirs et cultures:	
—	—	19,108	145,189	Installations récréatives .....	58
—	—	5,246	34,112	Installations culturelles .....	59
—	—	24,354	179,301	Autres .....	60
—	—	28,027	42,127	Total, loisirs et culture .....	61
—	—	17,429	17,429	Main-d'oeuvre, emploi et immigration:	
—	—	236,562	236,562	Main-d'oeuvre et emploi .....	62
—	—	282,018	296,118	Immigration .....	63
—	—	—	—	Autres .....	64
—	—	95,781	153,465	Total, main-d'oeuvre, emploi et immigration .....	65
—	—	11,595	395,158	Logement:	
—	—	—	—	Aide générale .....	66
—	—	52,008	307,607	Aide aux acheteurs de maison .....	67
—	—	1,332,527	2,522,301	Subventions pour impôts immobiliers .....	68
—	—	52,564	95,403	Total, logement .....	69
—	—	1,385,091	2,617,704	Affaires extérieures et aide à l'étranger .....	70
—	—	160,826	206,223	Supervision et mise en valeur des régions et des localités .....	71
458	173,419	—	—	Établissements de recherche .....	72
—	—	19,715,963	31,440,429	Transferts de nature générale à d'autres paliers de l'administration publique .....	73
—	—	—	—	Transferts aux entreprises propres .....	74
—	—	—	—	Service de la dette:	
—	—	—	—	Intérêts .....	75
—	—	—	—	Autres .....	76
—	—	—	—	Total, service de la dette .....	77
—	—	—	—	Autres dépenses .....	78
—	—	—	—	Total .....	79
—	—	—	—	Total, dépenses consolidées des administrations publiques .....	80

TABLE 3. Percentage Distribution of Consolidated Government Revenue by Major Source

TABLEAU 3. Taux de répartition des revenus consolidés des administrations publiques par source principale

Fiscal Year Ended Nearest to December 31, 1970 - Exercice financier terminé le plus près du 31 décembre 1970

Source	Provincial-Local governments — Administrations publiques provinciales et locales		All governments — Toutes les administrations publiques	
	Amount — Montant	Percentage — Pourcentage	Amount — Montant	Percentage — Pourcentage
	thousands of dollars — milliers de dollars		thousands of dollars — milliers de dollars	
Taxes: — Impôts:				
Personal income — Revenu des particuliers .....	2,752,508	17.6	9,147,740	28.4
Corporation income — Revenu des sociétés .....	763,010	4.9	3,189,438	9.9
Real and personal property — Propriété foncière ou personnelle .....	3,300,976	21.1	3,300,976	10.3
General sales — Généraux de vente .....	1,790,227	11.4	4,071,577	12.7
Motive fuel — Carburants .....	1,093,934	7.0	1,093,934	3.4
Alcoholic beverages and tobacco — Boissons alcooliques et tabac .....	193,665	1.2	1,080,851	3.4
Customs duties — Droits de douane .....	—	—	814,544	2.5
Other taxes — Autres impôts .....	2,214,889	14.1	3,980,891	12.4
Taxes — Total — Impôts .....	12,109,209	77.3	26,679,951	83.0
Interest — Intérêts .....	779,615	5.0	1,539,730	4.8
Other non-tax revenue — Autres sources non-fiscales .....	2,785,355	17.7	3,918,268	12.2
Consolidated government revenue — Total — Revenus consolidés des administrations publiques .....	15,674,179	100.0	32,137,949	100.0

TABLE 4. Percentage Distribution of Consolidated Expenditure by Major Function

TABLEAU 4. Taux de répartition des dépenses consolidées des administrations publiques par fonction principale

Fiscal Year Ended Nearest to December 31, 1970 - Exercice financier terminé le plus près du 31 décembre 1970

Function — Fonction	Provincial-Local governments — Administrations publiques provinciales et locales		All governments — Toutes les administrations publiques	
	Amount — Montant	Percentage — Pourcentage	Amount — Montant	Percentage — Pourcentage
	thousands of dollars — milliers de dollars		thousands of dollars — milliers de dollars	
General government — Administration publique générale ....	1,032,379	5.3	1,972,797	6.3
Protection of persons and property — Protection des personnes et des biens .....	1,090,686	5.5	3,078,644	9.8
Transportation and communications — Transports et communications .....	2,270,738	11.5	3,246,636	10.3
Health — Santé .....	4,106,731	20.8	4,223,973	13.4
Social welfare — Bien-être social .....	1,720,667	8.7	5,807,591	18.5
Education — Éducation .....	5,824,389	29.6	5,992,979	19.0
Natural resources — Ressources naturelles .....	289,727	1.5	537,757	1.7
Agriculture, trade and industry, and tourism — Agriculture, commerce et industrie, et tourisme .....	336,579	1.7	994,588	3.2
Environment — Environnement .....	356,608	2.8	556,608	1.8
Recreation and culture — Loisirs et culture .....	475,786	2.4	584,157	1.9
Debt charges — Service de la dette .....	1,385,091	7.0	2,617,704	8.3
Other expenditure — Autres dépenses .....	626,582	3.2	1,826,995	5.8
Consolidated government expenditure — Total — Dépenses consolidées des administrations publiques .....	19,715,963	100.0	31,440,429	100.0



TABLE 5. Consolidated Revenue of Provincial - Local Governments, by province  
(after elimination of all provincial - local transfers)

For the Fiscal Year Ended Nearest to December 31, 1970

No.	Source	Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars - milliers de dollars						
	Taxes:							
1	Personal income .....	26,673	3,544	47,991	40,028	1,033,460	991,815	116,195
2	Payroll .....	—	—	—	—	28,890	—	—
3	Corporation income .....	7,916	1,177	11,996	9,153	182,912	357,026	32,540
4	Insurance premiums .....	2,166	202	1,827	1,659	25,505	25,884	2,602
5	Other, corporations and businesses .....	2,680	565	3,562	—	98,774	216,400	9,658
6	Certain payments or credits to non-residents .....	—	—	—	—	—	—	—
7	Real and personal property .....	7,674	5,871	72,294	42,080	864,256	1,389,346	138,573
8	General sales .....	42,756	7,839	65,816	54,805	590,382	683,089	68,422
9	Motive fuel .....	21,375	5,787	39,736	32,171	321,695	412,092	46,164
10	Alcoholic beverages .....	—	841	—	—	—	—	—
11	Tobacco .....	4,565	959	—	5,589	74,839	76,633	9,087
12	Amusements and admissions .....	27	236	889	572	20,719	20,960	2,631
13	Other commodities and services .....	23	—	901	—	64,580	—	4,967
14	Customs duties .....	—	—	—	—	—	—	—
15	Estates, successions and gifts .....	—	—	—	—	48,016	81,316	—
16	Health insurance premiums .....	—	—	—	—	—	615,523	28,658
17	Social insurance levies .....	4,793	637	7,290	7,406	74,976	135,825	13,641
18	Universal pension plan levies .....	—	—	—	—	272,894	—	—
19	Other .....	1,640	184	3,007	32	43,999	17,148	1,656
20	Total taxes .....	122,288	27,842	255,309	193,495	3,745,897	5,023,057	474,794
	Natural resource revenue:							
21	Fish and game .....	729	40	418	850	6,206	10,460	1,319
22	Forests .....	251	—	444	4,139	19,831	22,858	848
23	Mines .....	3,292	—	653	338	22,910	26,537	4,798
24	Oil and gas .....	—	16	—	—	2	533	555
25	Water power .....	200	—	66	207	33,787	9,297	1,727
26	Other .....	177	93	108	392	891	4,281	1,581
27	Total natural resource revenue .....	4,649	149	1,689	5,926	83,627	73,966	10,828
	Privileges, licenses and permits:							
28	Liquor control and regulation .....	6,901	34	697	510	34,244	47,305	3,918
29	Motor vehicles .....	4,806	1,308	13,454	10,460	99,577	156,577	14,017
30	Concessions and franchises .....	140	15	1,317	334	7,097	8,269	1,021
31	Other .....	696	273	1,567	815	19,148	20,890	3,443
32	Total privileges licences and permits .....	12,543	1,630	17,035	12,119	160,066	233,041	22,399
33	Sales of goods and services .....	16,677	9,290	27,272	21,139	99,457	255,886	38,155
	Return on investments:							
34	Remittances from own enterprises .....	7,206	2,978	25,288	18,655	105,468	147,703	30,629
35	Interest .....	11,955	3,447	33,328	10,585	165,242	290,714	52,588
36	Dividends, foreign exchange and other .....	17	—	20	581	8,376	847	—
37	Total return on investments .....	19,178	6,425	58,636	29,821	279,086	439,264	83,217
	Other revenue from own sources:							
38	Contributions to non-trusteed public service and teachers' pension plans .....	3,664	—	—	1,975	27,417	24,009	8
39	Postal receipts .....	—	—	—	—	—	—	—
40	Bullion and coinage .....	—	—	—	—	—	—	—
41	Fines and penalties .....	918	205	2,531	1,590	29,500	48,401	4,668
42	Miscellaneous .....	1,844	87	3,991	1,255	32,134	36,098	12,711
43	Total other revenue from own sources .....	6,426	292	6,522	4,820	89,051	108,508	17,387
	Transfers from government enterprises:							
44	Federal government enterprises .....	143	—	2,955	3	11,973	4,119	1,442
45	Provincial government enterprises .....	—	—	1,577	—	330	12,352	2,149
46	Total transfers from government enterprises .....	143	—	4,532	3	12,303	16,471	3,591
47	Total .....	181,904	45,628	370,995	267,323	4,469,487	6,150,193	650,371
48	Total consolidated provincial-local revenue .....							

TABLEAU 5. Revenus consolidés des administrations publiques provinciales et locales par province  
(après élimination de tous les transferts entre administrations provinciales et locales)

Exercice financier terminé le plus près du 31 décembre 1970

Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total	Source	N°
thousands of dollars — milliers de dollars							
61,205	181,807	249,790	—	—	2,752,508	Impôts:	
—	—	—	—	—	28,890	Revenu des particuliers .....	1
12,988	57,950	89,352	—	—	763,010	Feuille de paie .....	2
2,521	4,726	7,609	—	—	74,701	Revenu des sociétés .....	3
10,075	17,752	11,579	—	70	371,115	Primes d'assurance .....	4
—	—	—	—	—	—	Autres, sur les sociétés et les entreprises .....	5
151,612	237,459	389,312	1,422	1,077	3,300,976	Certains paiements ou crédits à des non-résidents .....	6
64,914	—	212,204	—	—	1,790,227	Propriété foncière ou personnelle .....	7
50,288	79,354	81,477	1,756	2,039	1,093,934	Général de vente .....	8
—	—	—	—	—	1,115	Carburants .....	9
6,219	12,523	2,136	—	—	192,550	Boissons alcooliques .....	10
269	1,955	3,351	16	—	51,625	Tabac .....	11
—	—	2,735	—	826	74,032	Spectacles et billets d'entrée .....	12
—	—	—	—	—	—	Autres biens et services .....	13
1	3	28,725	—	—	158,061	Droits de douane .....	14
18,218	55,215	73,650	—	—	791,264	Biens transmis par décès, successions et dons .....	15
5,631	23,783	45,728	—	96	319,806	De nature de primes pour services de santé .....	16
—	—	—	—	—	272,894	Au titre de l'assurance sociale .....	17
666	3,443	724	2	—	72,501	Au titre des régimes universels de pension .....	18
—	—	—	—	—	—	Autres .....	19
384,607	675,970	1,198,372	3,470	4,108	12,109,209	Total, impôts .....	20
						Revenu au titre des ressources naturelles:	
2,031	1,860	2,982	59	62	27,016	Chasse et pêche .....	21
1,230	4,374	71,143	—	5	125,123	Forêts .....	22
3,685	1,644	12,690	—	—	76,547	Mines .....	23
27,956	234,632	40,286	—	—	303,980	Pétrole et gaz .....	24
747	195	3,891	—	—	50,117	Ressources hydrauliques .....	25
4,517	3,909	2,995	—	191	19,135	Autres .....	26
40,166	246,614	133,987	59	258	601,918	Total, revenu au titre des ressources naturelles .....	27
						Privilèges, licences et permis:	
308	2,201	985	24	101	97,228	Régie et réglementation des alcools .....	28
14,422	27,680	37,386	492	195	380,374	Véhicules automobiles .....	29
1,174	7,460	4,338	3	77	31,245	Concessions et franchises .....	30
3,491	9,321	15,457	149	128	75,378	Autres .....	31
19,395	46,662	58,166	668	501	584,225	Total, privilèges, licences et permis .....	32
34,462	97,800	107,514	2,216	5,130	714,998	Ventes de biens et services .....	33
						Revenus de placements:	
42,904	72,381	68,693	1,493	2,155	525,553	Remises des propres entreprises .....	34
54,861	90,166	65,989	337	403	779,615	Intérêts .....	35
192	50	—	—	—	10,083	Dividendes, fonds de change et autres .....	36
97,957	162,597	134,682	1,830	2,558	1,315,251	Total, revenus de placements .....	37
						Autres revenus de source propre:	
2,600	19,859	—	—	—	79,532	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants .....	38
—	—	—	—	—	—	Revenu postal .....	39
—	—	—	—	—	—	Lingots et monnayage .....	40
5,358	10,291	8,100	56	15	111,633	Amendes et pénalités .....	41
5,785	12,063	6,208	7	322	112,505	Divers .....	42
13,743	42,213	14,308	63	337	303,670	Total, autres revenus de source propre .....	43
						Transferts des entreprises publiques:	
106	—	1,292	—	—	22,033	Entreprises publiques fédérales .....	44
2,314	1,334	2,819	—	—	22,875	Entreprises publiques provinciales .....	45
2,420	1,334	4,111	—	—	44,908	Total, transferts des entreprises publiques .....	46
592,750	1,273,190	1,651,140	8,306	12,892	—	Total .....	47
					15,674,179	Total, revenus consolidés des administrations publiques provinciales et locales .....	48

TABLE 6. Consolidated Expenditure of Provincial and Local Governments, by province  
(after elimination of all Provincial-Local transfers)

For the Fiscal Year Ended Nearest December 31, 1970

No.	Function	Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau Brunswick	Québec	Ontario	Manitoba
		thousands of dollars — milliers de dollars						
	General government:							
1	Executive and legislative .....	1,643	595	2,726	2,759	27,412	13,208	4,037
2	Administrative .....	14,832	4,764	19,482	16,952	225,943	230,682	28,156
3	Contributions to trustee and pension payments from non-trusteed public service pension plans .....	2,580	257	9,036	6,681	32,105	82,634	3,122
4	Other .....	810	599	2,213	5,151	36,525	18,808	6,741
5	Total general government .....	19,865	6,215	33,457	31,543	321,985	345,332	42,056
	Protection of persons and property:							
6	National defence .....	—	—	—	—	—	—	—
7	Courts of law .....	851	199	1,023	1,700	29,938	40,692	3,012
8	Correctional services .....	1,662	178	2,287	1,620	16,877	54,254	4,709
9	Police services .....	4,162	907	8,667	6,324	152,314	177,578	13,969
10	Firefighting services .....	1,985	366	6,558	5,255	49,787	84,232	9,004
11	Regulatory services .....	1,099	632	2,760	2,707	31,645	48,106	4,999
12	Other .....	676	93	2,239	2,004	26,384	52,846	3,265
13	Total protection of persons and property ...	10,435	2,375	23,534	19,610	306,945	457,708	38,958
	Transportation and communications:							
14	Air .....	—	—	—	—	13	482	34
15	Road .....	55,338	14,082	75,316	84,468	650,703	784,523	80,174
16	Rail .....	—	18	128	—	—	4,864	—
17	Water .....	94	95	937	954	2,082	—	—
18	Telecommunications .....	—	—	—	—	—	—	—
19	Postal services .....	—	—	—	—	—	—	—
20	Other .....	485	—	—	—	4,769	164	—
21	Total transportation and communications ....	55,917	14,195	76,381	85,422	657,567	790,033	80,208
	Health:							
22	Hospital care .....	55,433	10,676	99,999	68,853	857,918	946,957	103,753
23	Medical care .....	16,974	1,763	33,283	8,841	139,121	590,058	57,690
24	Preventive services .....	1,884	538	1,337	5,821	52,611	71,974	15,322
25	Other .....	770	1,306	7,361	4,067	5,691	7,546	11,837
26	Total health .....	75,061	14,283	141,980	87,582	1,055,341	1,616,535	188,602
	Social welfare:							
27	Universal pension plans .....	804	—	—	—	39,398	6,330	901
28	Old age security .....	—	—	—	—	—	—	—
29	Veterans' benefits .....	—	—	—	—	—	—	—
30	Unemployment insurance .....	—	—	—	—	—	—	—
31	Family and youth allowances .....	—	—	—	—	98,170	—	—
32	Workmen's compensation .....	4,921	482	7,557	5,445	59,720	114,500	9,029
33	Assistance to disabled, handicapped, unem- ployed and other needy individuals .....	43,049	8,296	36,760	32,940	443,108	389,572	41,188
34	Other .....	591	267	2,722	196	14,463	3,143	11,194
35	Total social welfare .....	49,365	9,045	47,039	38,581	654,859	513,545	62,312
	Education:							
36	Primary and secondary .....	64,995	18,459	127,870	114,166	1,173,664	1,772,087	188,927
37	Post-secondary .....	23,720	6,051	42,086	27,195	249,013	527,310	52,039
38	Special retraining services .....	7,694	2,173	4,096	8,942	41,111	51,245	139
39	Other .....	3,447	107	5,732	2,682	6,136	22,322	14,212
40	Total education .....	99,856	26,790	179,784	152,985	1,469,924	2,372,964	255,317

TABLEAU 6. Dépenses consolidées des administrations publiques provinciales et locales par province  
(après élimination de tous les transferts entre administrations provinciales et locales)

Exercice financier terminé le plus près du 31 décembre 1970

Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territories — Territoires du Nord- Ouest	Total	Fonction	Nº
thousand of dollars — milliers de dollars							
						Administration publique générale:	
2,965	3,865	3,714	160	584	63,668	Exécutif et législatif .....	1
24,636	55,056	64,609	1,748	25,786	712,646	Administration .....	2
4,696	12,712	15,032	—	—	168,855	Contribution aux régimes de pension en fiducie et versements de pensions en vertu des régimes de pension de la fonction publique non constitués en fiducie. ....	3
2,134	5,454	7,527	1,002	246	87,210	Autres .....	4
34,431	77,087	90,882	2,910	26,616	1,032,379	Total, administration générale .....	5
						Protection des personnes et des biens:	
—	—	—	—	—	—	Défense nationale .....	6
2,803	13,957	6,318	10	372	100,875	Tribunaux .....	7
3,175	11,125	14,422	698	1,045	112,052	Services correctionnels .....	8
12,626	28,742	36,980	17	1,284	443,570	Police .....	9
7,462	20,762	26,057	331	411	212,210	Lutte contre les incendies .....	10
4,724	10,796	8,989	199	109	116,765	Services de réglementation .....	11
2,301	7,488	7,741	42	135	105,214	Autres .....	12
33,091	92,870	100,507	1,297	3,356	1,090,686	Total, protection des personnes et des biens .....	13
						Transports et communications:	
—	12	—	361	110	1,012	Air .....	14
114,568	178,760	169,998	6,077	2,637	2,216,644	Route .....	15
—	951	—	—	—	5,961	Chemin de fer .....	16
427	266	32,550	—	—	37,405	Eau .....	17
559	—	—	6	—	565	Télécommunications .....	18
—	—	—	—	—	—	Postes .....	19
—	512	3,213	8	—	9,151	Autres .....	20
115,554	180,501	205,761	6,452	2,747	2,270,738	Total, transports et communications .....	21
						Santé:	
114,409	257,498	217,714	1,461	2,902	2,737,573	Soins hospitaliers .....	22
33,106	102,044	149,547	81	959	1,133,467	Soins médicaux .....	23
12,639	9,217	11,041	442	264	183,090	Services de prévention .....	24
2,056	2,122	9,214	56	575	52,601	Autres .....	25
162,210	370,881	387,516	2,040	4,700	4,106,731	Total, santé .....	26
						Bien-être social:	
908	3,624	2,030	—	—	53,995	Régimes universels de pension .....	27
—	—	—	—	—	—	Pensions de vieillesse .....	28
—	—	—	—	—	—	Prestations d'anciens combattants .....	29
—	—	—	—	—	—	Assurance-chômage .....	30
—	—	—	—	—	98,170	Allocations familiales et aux jeunes .....	31
5,798	19,156	31,294	42	—	257,944	Indemnisation des accidents de travail .....	32
39,893	88,066	135,127	1,210	2,539	1,261,748	Assistance aux invalides, handicapés, chômeurs et autres personnes nécessiteuses. ....	33
6,910	4,354	3,959	261	750	48,810	Autres .....	34
53,509	115,200	172,410	1,513	3,289	1,720,667	Total, bien-être social .....	35
						Éducation:	
163,002	344,889	385,532	5,910	10,754	4,370,255	Élémentaire et secondaire .....	36
47,415	174,774	116,200	147	—	1,265,950	Postsecondaire .....	37
770	3,976	—	26	638	120,810	Services spéciaux de recyclage .....	38
3,897	4,251	4,522	20	46	67,374	Autres .....	39
215,084	527,890	506,254	6,103	11,438	5,824,389	Total, éducation .....	40

TABLE 6. Consolidated Expenditure of Provincial and Local Governments, by province  
(after elimination of all Provincial-Local transfers) - Concluded

For the Fiscal Year Ended Nearest December 31, 1970

No.	Function	Newfound- land - Terre- Neuve	Prince Edward Island - Île-du- Prince- Édouard	Nova Scotia - Nouvelle- Écosse	New Brunswick - Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars - milliers de dollars						
	Natural resources:							
41	Fish and Game .....	4,508	582	1,600	1,391	8,051	-	4,533
42	Forests .....	1,239	159	1,766	4,915	23,151	47,501	2,669
43	Mines .....	246	-	3,184	626	4,991	8,871	1,254
44	Oil and gas .....	-	11	-	-	-	314	-
45	Water power .....	-	59	-	-	-	-	9,643
46	Other .....	584	126	1,272	15,630	17,970	12,675	4,457
47	Total natural resources .....	6,577	937	7,822	22,562	54,163	69,361	22,556
	Agriculture, trade and industry and tourism:							
48	Agriculture .....	3,114	2,009	6,172	3,138	76,360	60,464	15,348
49	Trade and industry .....	15,462	2,638	5,856	5,871	27,260	14,323	2,249
50	Tourism .....	2,603	595	2,850	875	5,539	12,226	987
51	Total agriculture, trade and industry and tourism.	21,179	5,242	14,878	9,884	109,159	87,013	18,584
	Environment:							
52	Water purification and supply .....	1,492	345	6,854	4,022	53,598	82,199	8,111
53	Sewage collection and disposal .....	1,703	312	7,446	4,578	61,089	84,364	9,284
54	Garbage and waste collection and disposal ....	735	135	3,213	1,975	26,357	36,399	4,006
55	Pollution control .....	253	584	2	-	-	4,397	532
56	Other .....	62	11	479	167	2,220	6,255	384
57	Total environment .....	4,245	1,387	17,994	10,742	143,264	213,614	22,317
	Recreation and culture:							
58	Recreational facilities .....	1,663	1,579	3,058	5,533	65,905	136,365	14,260
59	Cultural facilities .....	1,298	411	3,033	3,374	21,112	42,456	12,203
60	Other .....	100	62	631	486	17,929	31,936	1,389
61	Total recreation and culture .....	3,061	2,052	6,722	9,393	104,946	210,757	27,852
	Labour, employment and immigration:							
62	Labour and employment .....	-	95	538	1,195	9,184	4,668	464
63	Immigration .....	-	-	-	-	4,893	253	-
64	Other .....	-	-	-	-	-	-	-
65	Total labour, employment and immigration ...	-	95	538	1,195	14,077	4,921	464
	Housing:							
66	General assistance .....	3,155	1,870	1,159	-	1,600	12,041	331
67	Home buyer assistance .....	-	-	-	-	6,903	-	-
68	Real property tax subsidies .....	-	-	-	-	5,883	155,860	-
69	Total housing .....	3,155	1,870	1,159	-	14,386	167,901	331
70	Foreign affairs and international assistance ...	-	-	-	-	-	-	-
71	Supervision and development of regions and municipalities.	13,375	825	803	3,825	26,913	34,426	1,509
72	Research establishments .....	-	-	958	935	-	4,310	-
73	Transfers to own enterprises .....	910	703	4,062	7,801	335	26,985	5,944
	Debt charges:							
74	Interest .....	39,123	8,810	66,499	32,717	408,847	476,967	62,880
75	Other .....	3,604	416	3,837	1,105	11,080	15,999	3,913
76	Total debt charges .....	42,727	9,226	70,336	33,822	419,927	492,966	66,793
77	Other expenditure .....	587	306	8,646	1,107	15,168	76,893	5,355
78	Totals .....	406,315	95,546	636,093	516,989	5,368,959	7,485,264	839,158
79	Total consolidated provincial-local expenditure.							

TABLEAU 6. Dépenses consolidées des administrations publiques provinciales et locales par province  
(après élimination de tous les transferts entre administrations provinciales et locales) - fin

Exercice financier terminé le plus près du 31 décembre 1970

Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territories — Territoires du Nord- Ouest	Total	Fonction	N°
thousands of dollars — milliers de dollars							
						Ressources naturelles:	
1,090	1,960	2,597	124	807	27,243	Chasse et pêche .....	41
860	14,026	40,259	—	—	136,545	Forêts .....	42
1,741	1,047	4,107	2	—	26,069	Mines .....	43
414	4,131	—	—	—	4,870	Pétrole et gaz .....	44
1,476	5,725	10,961	—	—	27,864	Énergie hydraulique .....	45
4,393	5,754	4,275	—	—	67,136	Autres .....	46
9,974	32,643	62,199	126	807	289,727	Total, ressources naturelles .....	47
						Agriculture, commerce et industrie, et tourisme:	
14,674	19,207	10,019	—	—	210,505	Agriculture .....	48
1,869	10,037	5,217	—	2,787	93,569	Commerce et industrie .....	49
944	1,771	3,390	350	375	32,505	Tourisme .....	50
17,487	31,015	18,626	350	3,162	336,579	Total, agriculture, commerce et industrie, et tourisme.	51
						Environnement:	
7,639	20,031	24,400	1,054	600	210,345	Purification et distribution de l'eau .....	52
8,654	22,872	27,860	425	270	228,857	Collecte et évacuation des eaux d'égout .....	53
3,737	9,868	12,020	183	116	98,744	Collecte et enlèvement des ordures et déchets .....	54
66	50	689	86	—	6,659	Contrôle de la pollution .....	55
315	831	1,212	57	10	12,003	Autres .....	56
20,411	53,652	66,181	1,805	996	556,608	Total, environnement .....	57
						Loisirs et culture:	
10,972	27,355	32,522	256	844	300,312	Installations récréatives .....	58
4,220	10,203	12,389	226	684	111,609	Installations culturelles .....	59
1,856	4,280	5,100	41	55	63,865	Autres .....	60
17,048	41,838	50,011	523	1,583	475,786	Total, loisirs et culture .....	61
						Main-d'oeuvre, emploi et immigration:	
481	983	1,500	—	—	19,108	Main-d'oeuvre et emploi .....	62
100	—	—	—	—	5,246	Immigration .....	63
—	—	—	—	—	—	Autres .....	64
581	983	1,500	—	—	24,354	Total, main-d'oeuvre, emploi et immigration .....	65
						Logement:	
618	6	3,385	340	3,522	28,027	Aide générale .....	66
10,526	—	—	—	—	17,429	Aide aux acheteurs de maison .....	67
—	14,470	60,349	—	—	236,562	Subventions pour impôts immobiliers .....	68
11,144	14,476	63,734	340	3,522	282,018	Total, logement .....	69
—	—	—	—	—	—	Affaires extérieures et aide à l'étranger .....	70
1,526	6,123	1,155	605	4,696	95,781	Supervision et mise en valeur des régions et des localités .....	71
1,680	3,712	—	—	—	11,595	Établissements de recherche .....	72
1,292	3,817	154	5	—	52,008	Transferts aux entreprises propres .....	73
						Service de la dette:	
55,935	104,576	73,393	1,373	1,407	1,332,527	Intérêts .....	74
3,411	6,038	3,137	—	24	52,564	Autres .....	75
59,346	110,614	76,530	1,373	1,431	1,385,091	Total, service de la dette .....	76
9,192	21,241	22,099	98	134	160,826	Autres dépenses .....	77
763,560	1,684,543	1,825,519	25,540	68,477		Total .....	78
					19,715,963	Total, dépenses consolidées des administrations pub- liques provinciales et locales.	79

TABLE 7. Classification of Consolidated Government Revenue as per System of National Accounts  
Fiscal Year Ended Nearest to December 31, 1970

No.	Source	Financial management system — Système de la gestion financière	System of National Accounts — Système des comptes nationaux		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Sociétés	
			thousands of dollars — milliers de dollars		
	Taxes:				
1	Personal income .....	9,147,740	9,147,740	—	—
2	Payroll .....	28,890	28,890	—	—
3	Corporation income .....	3,189,438	—	3,189,438	—
4	Insurance premiums .....	74,701	—	—	74,701
5	Other, corporations and businesses .....	371,115	—	—	371,115
6	Certain payments or credits to non-residents .....	258,151	—	258,151	—
7	Real and personal property .....	3,300,976	—	—	3,300,976
8	General sales .....	4,071,577	—	—	4,071,577
9	Motive fuel .....	1,093,934	—	—	1,093,934
10	Alcoholic beverages .....	360,970	—	—	360,970
11	Tobacco .....	719,881	—	—	719,881
12	Amusements and admissions .....	51,625	—	—	51,625
13	Other commodities and services .....	147,029	—	—	147,029
14	Customs duties .....	814,544	—	—	814,544
15	Estates, successions and gifts .....	277,896	277,896	—	—
16	Health insurance premiums .....	791,264	—	—	—
17	Social insurance levies .....	815,005	815,005	—	—
18	Universal pension plan levies .....	1,085,944	1,085,944	—	—
19	Other .....	79,271	—	—	76,293
20	Total taxes .....	26,679,951	11,355,475	3,447,589	11,082,645
	Natural resource revenue:				
21	Fish and game .....	27,016	—	—	2,426
22	Forests .....	125,123	—	16,226	16,781
23	Mines .....	76,547	—	56,565	7,939
24	Oil and gas .....	303,980	—	—	46,664
25	Water power .....	50,117	—	—	30,489
26	Other .....	26,941	—	—	18,565
27	Total natural resource revenue .....	609,724	—	72,791	122,864
	Privileges, licenses and permits:				
28	Liquor control and regulation .....	97,228	—	—	97,228
29	Motor vehicles .....	380,374	—	—	206,778
30	Concessions and franchises .....	31,245	—	—	—
31	Other .....	105,921	3,970	—	79,528
32	Total privileges, licences and permits .....	614,768	3,970	—	383,534
33	Sales of goods and services .....	1,027,555	—	410	6,631
	Return on Investments:				
34	Remittances from own enterprises .....	538,608	—	—	450,182
35	Interest .....	1,539,730	—	—	43,809
36	Dividends, foreign exchange and other .....	185,568	—	—	—
37	Total return on investments .....	2,263,906	—	—	493,991
	Other Revenue from Own Sources:				
38	Contributions to non-trusted public service and teachers's pension plans .....	219,450	212,806	6,644	—
39	Postal receipts .....	418,178	—	—	—
40	Bullion and coinage .....	19,946	—	—	—
41	Fines and penalties .....	120,160	—	1,567	33,811
42	Miscellaneous .....	119,403	351	—	5,190
43	Total other revenue from own sources .....	897,137	213,157	8,211	39,001
	Transfers from Government Enterprises:				
44	Federal government enterprises .....	22,033	—	—	12,798
45	Provincial government enterprises .....	22,875	—	—	22,875
46	Total transfers from government enterprises .....	44,908	—	—	35,673
47	Total consolidated government revenue .....	32,137,949	11,572,602	3,529,001	12,164,339

TABLEAU 7. Classement des revenus consolidés des administrations publiques selon les comptes nationaux  
Exercice financier terminé le plus près du 31 décembre 1970

System of National Accounts — Système des comptes nationaux				
Direct taxes — Impôts directs		Other — Autres	Source	N°
Other current transfers from persons — Autres transferts courants provenant des particuliers	Investment income — Revenu de placements			
thousands of dollars — milliers de dollars				
—	—	—	Impôts:	
—	—	—	Revenu des particuliers .....	1
—	—	—	Feuille de paie .....	2
—	—	—	Revenu des sociétés .....	3
—	—	—	Primes d'assurance .....	4
—	—	—	Autres, sur les sociétés et les entreprises .....	5
—	—	—	Certains paiements ou crédits versés à des non-résidents .....	6
—	—	—	Propriété foncière ou personnelle .....	7
—	—	—	Général de vente .....	8
—	—	—	Carburants .....	9
—	—	—	Boissons alcooliques .....	10
—	—	—	Tabac .....	11
—	—	—	Spectacles et billets d'entrée .....	12
—	—	—	Autres biens et services .....	13
—	—	—	Droits de douane .....	14
—	—	—	Biens transmis par décès, successions et dons .....	15
791,264	—	—	De nature de primes pour services de santé .....	16
—	—	—	Au titre de l'assurance sociale .....	17
2,958	—	—	Au titre des régimes universels de pensions .....	18
—	—	20	Autres .....	19
794,222	—	20	Total, impôts .....	20
			Revenu au titre des ressources naturelles:	
22,157	—	2,433	Chasse et pêche .....	21
—	91,016	1,100	Forêts .....	22
—	10,550	1,493	Mines .....	23
—	230,260	27,056	Pétrole et gaz .....	24
—	19,377	251	Ressources hydrauliques .....	25
—	1,720	6,656	Autres .....	26
22,157	352,923	38,989	Total, revenu au titre des ressources naturelles .....	27
			Privilèges, licences et permis:	
—	—	—	Régie et réglementation des alcools .....	28
164,305	—	9,291	Véhicules automobiles .....	29
—	—	31,245	Concessions et franchises .....	30
905	35	21,483	Autres .....	31
165,210	35	62,019	Total, privilèges, licences et permis .....	32
12,051	28,323	980,140	Ventes de biens et services .....	33
			Revenus de placements:	
—	88,426	—	Remises des propres entreprises .....	34
—	1,495,921	—	Intérêts .....	35
—	184,697	871	Dividendes, fonds de change et autres .....	36
—	1,769,044	871	Total, revenus de placements .....	37
			Autres revenus de source propre:	
—	—	—	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants .....	38
—	—	418,178	Revenu postal .....	39
—	—	19,946	Lingots et monnayage .....	40
84,679	—	103	Amendes et pénalités .....	41
60	—	113,802	Divers .....	42
84,739	—	552,029	Total, autres revenus de source propre .....	43
			Transferts des entreprises publiques:	
—	—	9,235	Entreprises publiques fédérales .....	44
—	—	—	Entreprises publiques provinciales .....	45
—	—	9,235	Total, transferts des entreprises publiques .....	46
1,078,379	2,150,325	1,643,303	Total, revenus consolidés des administrations publiques .....	47

TABLE 8. Classification of Consolidated Government Expenditure as per System of National Accounts  
Fiscal Year Ended Nearest to December 31, 1970

No.	Function	Financial management system — Système de la gestion financière	System of National Accounts — Système des comptes nationaux	
			Purchases of goods and services — Achats de biens et services	Transfers to — Transferts aux
				Persons — Particuliers
thousands of dollars — milliers de dollars				
General government:				
1	Executive and legislative .....	98,151	97,835	316
2	Administrative .....	1,261,573	1,241,052	10,538
3	Contributions to trustee and pension payments from non-trusteed public service pension plans.	397,744	132,434	265,310
4	Other .....	215,329	206,601	8,352
5	Total general government .....	1,972,797	1,677,922	284,516
Protection of persons and property:				
6	National defence .....	1,724,548	1,724,128	420
7	Courts of law .....	126,464	125,874	565
8	Correctional services .....	182,205	181,121	1,084
9	Police services .....	569,609	569,594	15
10	Firefighting services .....	212,210	212,204	2
11	Regulatory services .....	142,007	137,613	3,677
12	Other .....	121,601	115,321	6,279
13	Total protection of persons and property .....	3,078,644	3,065,855	12,042
Transportation and communications:				
14	Air .....	185,562	184,219	47
15	Road .....	2,231,946	2,052,571	1,257
16	Rail .....	96,271	6,232	6,620
17	Water .....	186,494	178,012	12
18	Telecommunications .....	70,293	69,724	10
19	Postal services .....	449,127	—	—
20	Other .....	26,943	26,897	46
21	Total transportation and communications .....	3,246,636	2,517,655	7,992
Health				
22	Hospital care .....	2,739,391	2,732,185	7,192
23	Medical care .....	1,161,608	1,091,851	69,757
24	Preventive services .....	213,535	178,412	35,123
25	Other .....	109,439	104,910	4,009
26	Total health .....	4,223,973	4,107,358	116,081
Social welfare:				
27	Universal pension plans .....	143,231	23,954	119,277
28	Old age security .....	1,907,224	—	1,883,624
29	Veterans' benefits .....	408,970	92,936	298,234
30	Unemployment insurance .....	837,601	53,902	783,699
31	Family and Youth allowances .....	714,068	—	714,068
32	Workmen's compensation .....	257,944	30,776	215,946
33	Assistance to disabled, handicapped, unemployed and other needy individuals .....	1,418,545	114,117	1,303,358
34	Other .....	120,008	65,044	54,787
35	Total social welfare .....	5,807,591	380,729	5,372,993
Education:				
36	Primary and secondary .....	4,540,531	4,443,535	96,797
37	Post-secondary .....	1,278,563	272,682	1,005,678
38	Special retraining services .....	99,291	98,414	877
39	Other .....	74,594	50,804	22,322
40	Total education .....	5,992,979	4,865,435	1,125,674

TABLEAU 8. Classement des dépenses consolidées des administrations publiques selon les comptes nationaux  
Exercice financier terminé le plus près du 31 décembre 1970

System of National Accounts — Système des comptes nationaux				
Transfers to — Transferts aux		Other expenditure — Autres dépenses	Fonction	N°
Business — Entreprises	Non-residents — Non-résidents			
thousands of dollars — milliers de dollars				
			Administration publique générale:	
—	—	—	Exécutif et législatif .....	1
132	—	9,851	Administration .....	2
—	—	—	Contributions aux régimes de pension en fiducie et versements de pensions en vertu des régimes de pension de la fonction publique non constitués en fiducie.	3
61	—	315	Autres .....	4
193	—	10,166	Total, administration générale .....	5
			Protection des personnes et des biens:	
—	—	—	Défense nationale .....	6
—	—	25	Tribunaux .....	7
—	—	—	Services correctionnels .....	8
—	—	—	Police .....	9
—	—	4	Lutte contre les incendies .....	10
165	—	552	Services de réglementation .....	11
—	—	1	Autres .....	12
165	—	582	Total, protection des personnes et des biens .....	13
			Transports et communications:	
1,296	—	—	Air .....	14
6,358	—	171,760	Route .....	15
83,419	—	—	Chemin de fer .....	16
8,470	—	—	Eau .....	17
559	—	—	Télécommunications .....	18
—	—	449,127	Postes .....	19
—	—	—	Autres .....	20
100,102	—	620,887	Total, transports et communications .....	21
			Santé:	
—	—	14	Soins hospitaliers .....	22
—	—	—	Soins médicaux .....	23
—	—	—	Services de prévention .....	24
—	—	520	Autres .....	25
—	—	534	Total, santé .....	26
			Bien-être social:	
—	—	—	Régimes universels de pension .....	27
—	23,600	—	Pensions de vieillesse .....	28
—	17,800	—	Prestations d'anciens combattants .....	29
—	—	—	Assurance-chômage .....	30
—	—	—	Allocations familiales et aux jeunes .....	31
—	—	11,222	Indemnisation des accidents de travail .....	32
870	—	200	Assistance aux invalides, handicapés, chômeurs et autres personnes nécessiteuses.....	33
50	—	127	Autres .....	34
920	41,400	11,549	Total, bien-être social .....	35
			Éducation:	
8	—	191	Élémentaire et secondaire .....	36
—	—	203	Postsecondaire .....	37
—	—	—	Services spéciaux de recyclage .....	38
1,238	—	230	Autres .....	39
1,246	—	624	Total, éducation .....	40

TABLE 8. Classification of Consolidated Government Expenditure as per System of National Accounts  
Fiscal Year Ended Nearest to December 31, 1970 - Concluded

No.	Function	Financial management system — Système de la gestion financière	System of National Accounts — Système des comptes nationaux	
			Purchases of goods and services — Achats de biens et services	Transfers to — Transferts aux  Persons — Particuliers
			thousands of dollars — milliers de dollars	
	Natural resources:			
41	Fish and Game .....	97,002	79,721	2,316
42	Forests .....	158,850	155,159	455
43	Mines .....	92,257	73,969	1,101
44	Oil and gas .....	4,870	4,770	100
45	Water power .....	77,354	76,112	807
46	Other .....	107,424	80,011	11,472
47	Total natural resources .....	537,757	469,742	16,251
	Agriculture, trade and industry, and tourism:			
48	Agriculture .....	594,925	360,588	27,389
49	Trade and industry .....	355,997	200,852	3,802
50	Tourism .....	43,666	41,195	1,775
51	Total agriculture, trade and industry and tourism .....	994,588	602,635	32,966
	Environment:			
52	Water purification and supply .....	210,345	210,345	—
53	Sewage collection and disposal .....	228,857	228,857	—
54	Garbage and waste collection and disposal .....	98,744	98,744	—
55	Pollution control .....	6,659	5,876	339
56	Other .....	12,003	11,803	200
57	Total environment .....	556,608	555,625	539
	Recreation and culture:			
58	Recreational facilities .....	344,024	330,967	1,790
59	Cultural facilities .....	155,694	120,989	34,677
60	Other .....	84,439	74,598	9,754
61	Total recreation and culture .....	584,157	526,554	46,221
	Labour, employment and immigration:			
62	Labour and employment .....	145,189	131,332	13,857
63	Immigration .....	34,112	32,189	1,923
64	Other .....	—	—	—
65	Total labour employment and immigration .....	179,301	163,521	15,780
	Housing:			
66	General assistance .....	42,127	22,760	1,594
67	Home buyer assistance .....	17,429	—	—
68	Real property tax subsidies .....	236,562	338	155,860
69	Total housing .....	296,118	23,098	157,454
70	Foreign affairs and international assistance .....	289,123	280,452	8,671
71	Supervision and development of regions and municipalities .....	153,465	145,634	6,184
72	Research Establishments .....	395,158	323,458	64,829
73	Transfers to Own Enterprises .....	307,607	—	—
	Debt Charges:			
74	Interest .....	2,522,301	11,671	2,508,419
75	Other .....	95,403	6,465	41,330
76	Total debt charges .....	2,617,704	18,136	2,549,749
77	Other expenditure .....	206,223	121,541	7,340
78	Total consolidated government expenditure .....	31,440,429	19,845,350	9,825,282

TABLEAU 8. Classement des dépenses consolidées des administrations publiques selon les comptes nationaux  
Exercice financier terminé le plus près du 31 décembre 1970 - fin

System of National Accounts — Système des comptes nationaux				
Transfers to — Transferts aux		Other expenditure — Autres dépenses	Fonction	N°
Business — Entreprises	Non-residents — Non-résidents			
thousands of dollars — milliers de dollars				
14,708	—	257	Ressources naturelles:	
440	—	2,796	Chasse et pêche .....	41
17,187	—	—	Forêts .....	42
—	—	—	Mines .....	43
—	—	—	Pétrole et gaz .....	44
1,989	—	435	Énergie hydraulique .....	45
—	—	13,952	Autres .....	46
34,324	—	17,440	Total, ressources naturelles .....	47
201,400	—	5,548	Agriculture, commerce et industrie, et tourisme:	
147,214	—	4,129	Agriculture .....	48
694	—	2	Commerce et industrie .....	49
—	—	—	Tourisme .....	50
349,308	—	9,679	Total, agriculture, commerce et industrie, et tourisme .....	51
—	—	—	Environnement:	
—	—	—	Purification et distribution de l'eau .....	52
—	—	—	Collecte et évacuation des eaux d'égout .....	53
408	—	36	Collecte et enlèvement des ordures et déchets .....	54
—	—	—	Contrôle de la pollution .....	55
—	—	—	Autres .....	56
408	—	36	Total, environnement .....	57
75	—	11,192	Loisirs et culture:	
—	—	28	Installations récréatives .....	58
63	—	24	Installations culturelles .....	59
—	—	—	Autres .....	60
138	—	11,244	Total, loisirs et culture .....	61
—	—	—	Main-d'oeuvre, emploi et immigration:	
—	—	—	Main-d'oeuvre et emploi .....	62
—	—	—	Immigration .....	63
—	—	—	Autres .....	64
—	—	—	Total, main-d'oeuvre, emploi et immigration .....	65
17,726	—	47	Logement:	
17,429	—	—	Aide générale .....	66
80,364	—	—	Aide aux acheteurs de maison .....	67
—	—	—	Subventions pour impôts immobiliers .....	68
115,519	—	47	Total, logement .....	69
—	—	—	Affaires extérieures et aide à l'étranger .....	70
—	—	1,647	Supervision et mise en valeur des régions et des localités .....	71
6,856	—	15	Établissements de recherche .....	72
178,214	—	129,393	Transferts aux entreprises propres .....	73
—	—	2,211	Services de la dette:	
—	—	47,608	Intérêts .....	74
—	—	—	Autres .....	75
—	—	49,819	Total, service de la dette .....	76
—	—	77,342	Autres dépenses .....	77
787,393	41,400	941,004	Total, dépenses consolidées des administrations publiques .....	78

TABLE 9. Reconciliation of Consolidated Revenue to Revenue as per System of National Accounts  
Fiscal Year Ended Nearest to December 31, 1970

No.	Item	Financial Management System — Système de la gestion financière	System of National Accounts — Système des comptes nationaux		
			Direct Taxes — Impôts directs		Indirect Taxes — Impôts indirects
			Persons — Particuliers	Business — Sociétés	
millions of dollars — millions de dollars					
1	Consolidated revenue (as per Table 7) .....	32,137.9	11,572.6	3,529.0	12,164.3
	Add:				
2	Personal income tax collections allocated to provincial tax collection agreement account.	1,631.0	1,631.0	—	—
3	Corporation income tax accruals .....	3,001.2	—	3,001.2	—
4	Remitted profits of the Bank of Canada and unremitted profits of liquor boards.	284.3	—	—	10.0
5	Contributions of governments as employers to the non-trusted pension plans and social insurance programs which they operate.	418.6	418.6	—	—
6	Other additions .....	730.6	38.2	— 6.8	3.0
7	Total additions .....	6,065.7	2,087.8	2,994.4	13.0
	Deduct:				
8	Federal payments of personal income tax .....	1,719.0	1,719.0	—	—
9	Corporation income tax collections .....	3,099.8	—	3,099.8	—
10	Adjustment to transfers to other levels(1) .....	10.1	—	—	—
11	Revenue of the Post Office and the Bank of Canada .....	692.5	—	—	—
12	Proceeds from sales of land and used assets .....	67.5	—	—	—
13	Proceeds from sales of other goods and services .....	1,046.8	—	—	—
14	Revenue of the Canada Pension Plan and the Quebec Pension Plan .....	1,376.1	1,085.9	—	—
15	Other deductions .....	247.2	30.2	89.6	1.8
16	Total deductions .....	8,259.0	2,835.1	3,189.4	1.8
17	Revenue on a national accounts basis .....	29,944.6	10,825.3	3,334.0	12,175.5

(1) For National Accounts purposes, all intergovernment transfers are as per the records of the paying government; for financial management purposes, intergovernment transfers paid are as per the records of the paying governments but intergovernment transfers received are as per the records of the receiving governments. The difference in sources of information between the two systems necessitate an adjustment.

Note: The National Accounts data to which the consolidated government transactions are reconciled are aggregates of the related federal and financial government sub-sector's data for the four quarters corresponding to the fiscal year of these governments (April 1 to March 31) plus the related local government sub-sector calendar year data established for purposes of Statistics Canada, National Income and Expenditure Accounts, (Cat. No. 13-001).

TABLE 10. Reconciliation of Consolidated Expenditure to Current Expenditure as per System of National Accounts  
Fiscal Year Ended Nearest to December 31, 1970

No.	Item	Financial Management System — Système de la gestion financière	System of National Accounts Système des comptes nationaux		
			Purchases of goods and services — Achats de biens et services	Transfers to — Transferts aux	
				Persons(1) — Particuliers(1)	Business — Entreprises
millions of dollars — millions de dollar					
1	Consolidated expenditure (as per Table 8) .....	31,440.4	17,521.1	9,825.3	787.4
	Add:				
2	Depreciation (capital consumption allowance as per system of national accounts) .....	1,107.0	1,107.0	—	—
3	Contributions of governments as employers to the non-trusted pension funds and social insurance programs which they operate .....	418.6	418.6	—	—
4	Other additions .....	1,203.0	124.5	687.5	70.5
5	Total additions .....	2,728.6	1,650.1	687.5	70.5
	Deduct:				
6	Purchases of land and used assets .....	212.2	—	—	—
7	Purchases of new fixed assets .....	3,129.0	3,129.0	—	—
8	Proceeds from sales of goods and services .....	805.3	805.3	—	—
9	Expenditure of the Post Office and the Bank of Canada .....	725.2	274.3	—	—
10	Expenditure of the Canada Pension Plan and the Quebec Pension Plan ....	133.7	103.7	30.0	—
11	Other deductions .....	763.4	414.0	15.8	— 54.2
12	Total deductions .....	5,768.8	4,726.3	45.8	— 54.2
13	Current expenditure on a national accounts basis .....	28,400.2	14,444.9	10,467.0	912.1

(1) Includes \$2,568,900 on the public debt.

(2) Transfers to hospitals are treated as transfers to another level of government for purposes of the system of national accounts whereas they are considered as purchases of goods and services for purposes of the financial management system. To reconcile the consolidated expenditure of the financial management system with the corresponding current expenditure of the national accounts system, it is necessary to remove these transfers from purchases of goods and services.

Note: See Table 9.

TABLEAU 9. Rapprochement des revenus consolidés des administrations publiques aux recettes selon les comptes nationaux  
Exercice financier terminé le plus près du 31 décembre 1970

System of National Accounts — Système des comptes nationaux			Item	No.
Other Current Transfers from persons — Autres transferts courants provenant des particuliers	Investment income — Revenus de placements	Other — Autres		
millions of dollars — millions de dollars				
1,078.4	2,150.4	1,643.2	Revenus consolidés (Tableau 7) .....	1
—	—	—	Plus:	
—	—	—	Impôt perçu sur le revenu des particuliers versé au compte des accords de perception fiscale avec les provinces.	2
—	274.3	—	Provisions pour l'impôt sur le revenu des sociétés .....	3
13.3	682.9	—	Bénéfices versés par la Banque du Canada et bénéfices non versés par les régies des alcools.	4
13.3	957.2	—	Contributions des administrations publiques à titre d'employeurs aux régimes de pension non constitués en fiducie et aux caisses d'assurances sociales qu'elles opèrent.	5
—	—	—	Autres additions .....	6
—	—	—	Total, des additions .....	7
—	—	—	Moins:	
—	—	—	Paiements de l'administration publique fédérale au titre de l'impôt sur le revenu des particuliers.	8
—	—	—	Impôt perçu sur le revenu des sociétés .....	9
—	—	10.1	Ajustement aux transferts à d'autres paliers de l'administration publique(1) .....	10
—	274.3	418.2	Revenus des Postes et de la Banque du Canada .....	11
—	—	67.5	Produit de la vente de biens-fonds et de biens usagés .....	12
—	—	1,046.8	Produit de la vente d'autres biens et services .....	13
—	290.2	—	Revenus du Régime de pension canadien et de la Régie des rentes du Québec .....	14
— 0.2	25.2	100.6	Autres déductions .....	15
— 0.2	589.7	1,643.2	Total, des déductions .....	16
1,091.9	2,517.9	—	Recettes selon les comptes nationaux .....	17

(1) Pour les fins du système des comptes nationaux, tous les transferts entre paliers de l'administration publique sont tels qu'ils apparaissent aux états financiers des administrations qui en font les versements pour les fins du système de la gestion financière, les transferts entre paliers de l'administration publique payés sont ceux qui apparaissent aux états financiers des administrations qui en font les versements mais les transferts entre paliers de l'administration publique reçus sont ceux qui apparaissent aux états financiers des administrations bénéficiaires. Cette différence quant aux sources d'information entre les deux systèmes rend un ajustement nécessaire.

Nota: Les données sur base de comptes nationaux auxquelles les transactions consolidées des administrations publiques sont rapprochées sont les sommes des données pertinentes pour les sous-secteurs fédéral et provincial pour les quatre trimestres chevauchant l'exercice financier de ces administrations publiques (1<sup>er</sup> avril au 31 mars) et des données équivalentes sur base d'année de calendrier pour le sous-secteur local. Ces données sont établies aux fins de la publication de Statistique Canada intitulée "Comptes nationaux des revenus et des dépenses" (n° de catalogue 13-001).

TABLEAU 10. Rapprochement des dépenses consolidées des administrations publiques aux dépenses courantes selon les comptes nationaux  
Exercice financier terminé le plus près du 31 décembre 1970

System of National Accounts — Système des comptes nationaux			Item	N <sup>o</sup>
Transfers to — Transferts aux				
Hospitals(2) — Hôpitaux(2)	Non-residents — Non-résidents	Other — Autres		
millions of dollars — millions de dollars				
2,324.2	41.4	941.0	Dépenses consolidées (Tableau 8) .....	1
—	—	—	Plus:	
—	—	—	Amortissement (provisions pour consommation de capital selon les comptes nationaux) .....	2
—	—	—	Contributions des administrations publiques à titre d'employeurs aux régimes de pensions non constitués en fiducie et aux caisses d'assurances sociales qu'elles opèrent.	3
—	210.6	109.9	Autres additions .....	4
—	210.6	109.9	Total, des additions .....	5
—	—	212.2	Moins:	
—	—	—	Achats de biens-fonds et de biens usagés .....	6
—	—	—	Acquisitions de nouvelles immobilisations .....	7
—	—	450.9	Produit de la vente de biens et de services .....	8
—	—	—	Dépenses des Postes et de la Banque du Canada .....	9
—	—	387.8	Dépenses du Régime de pension canadien et de la Régie des rentes du Québec .....	10
—	—	—	Autres déductions .....	11
—	—	1,050.9	Total, des déductions .....	12
2,324.2	252.0	—	Dépenses courantes selon les comptes nationaux .....	13

(1) Inclus \$2,568,900,000 d'intérêt sur la dette publique.

(2) Les transferts aux hôpitaux sont des transferts à un autre palier de l'administration publique aux fins du système des comptes nationaux alors qu'ils demeurent des déboursés pour biens et services aux fins du système de la gestion financière. Le rapprochement des dépenses consolidées du système de la gestion financière avec les données correspondantes du système des comptes nationaux demande donc qu'on soustrait ces transferts du montant rapporté comme achats de biens et services.

Nota: Se référer au tableau 9.

## Data for Graph I - Major Sources of the Consolidated Revenue of all Governments

Données pour le Graphique I - Sources principales des revenus consolidés de toutes les administrations publiques

Year Ended Nearest to December 31, 1970 - Exercice financier terminé le plus près du 31 décembre 1970

Source	Provincial- Local governments - Administrations provinciales et locales	Federal government - Administration fédérale	All governments - Toutes les Administrations publiques
	percent - pourcentage		
Taxes - Impôts:			
Personal income - Revenu des particuliers .....	8.5	19.9	28.4
Corporation income - Revenu des sociétés .....	2.4	7.5	9.9
Real and personal property - Propriété foncière et propriété personnelle .....	10.3	0.0	10.3
General sales - Généraux de vente .....	5.6	7.1	12.7
Motive fuel - Carburants .....	3.4	0.0	3.4
Alcohol and tobacco - Alcool et tabac .....	0.6	2.8	3.4
Customs duties - Droits de douane .....	0.0	2.5	2.5
Other - Autres .....	6.9	5.5	12.4
Other - Autres:			
Interest - Intérêts .....	2.4	2.4	4.8
Other - Autres .....	8.7	3.5	12.2
Total .....	48.8	51.2	100.0

## Data for Graph II - Major Functions of the Consolidated Expenditure of all Governments

Données pour le Graphique II - Fonctions principales des dépenses consolidées de toutes les administrations publiques

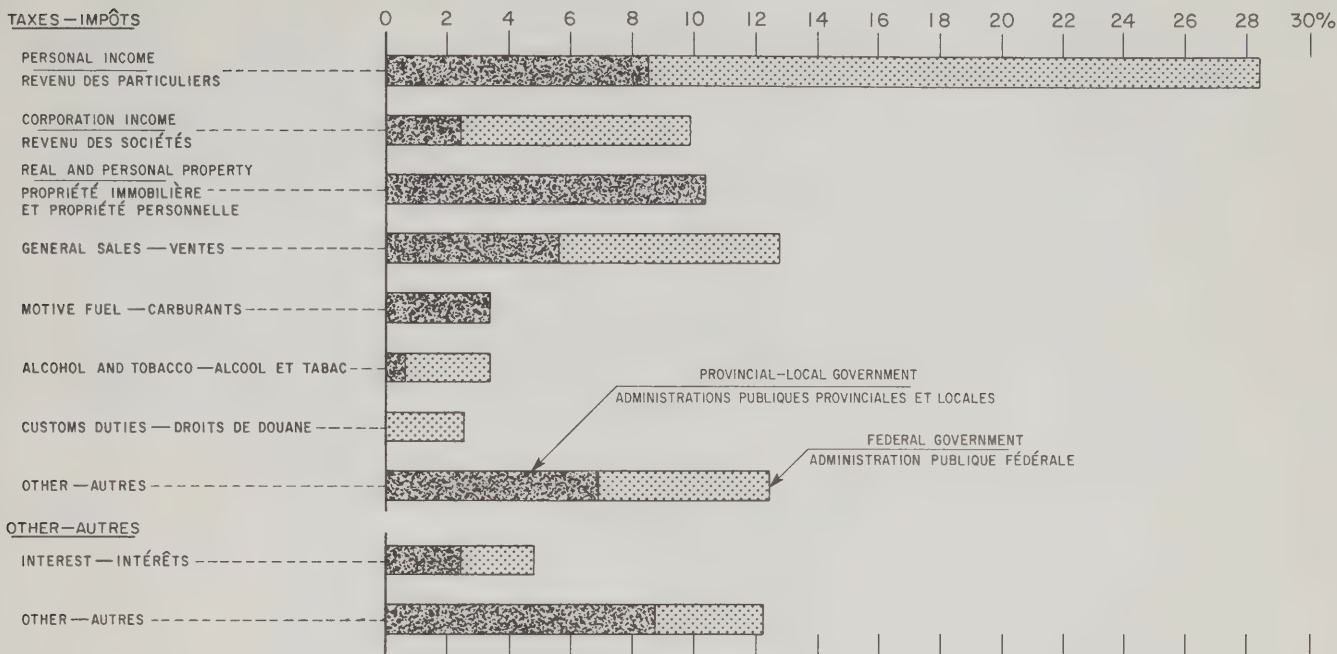
Year Ended Nearest December 31, 1970 - Exercice financier terminé le plus près du 31 décembre, 1970

Function - Fonction	Provincial- Local governments - Administrations provinciales et locales	Federal government - Administration fédérale	All governments - Toutes les administrations publiques
	percent - pourcentage		
General government - Administration publique générale .....	3.3	3.0	6.3
Protection of persons and property - Protection des personnes et des biens .....	3.5	6.3	9.8
Transportation and communications - Transports et communications .....	7.2	3.1	10.3
Health - Santé .....	13.0	0.4	13.4
Social welfare - Bien-être social .....	5.5	13.0	18.5
Education - Éducation .....	18.5	0.5	19.0
Natural Resources - Ressources naturelles .....	0.9	0.8	1.7
Agriculture, trade and industry, and tourism - Agriculture, commerce et industrie, et tourisme .....	1.1	2.1	3.2
Environment - Environnement .....	1.8	0.0	1.8
Recreation and culture - Loisirs et culture .....	1.5	0.4	1.9
Debt charges - Service de la dette .....	4.4	3.9	8.3
Other - Autres .....	2.0	3.8	5.8
Total .....	62.7	37.3	100.0

## Major Sources of the Consolidated Revenue of all Governments

### Sources principales des revenus consolidés de toutes les administrations publiques

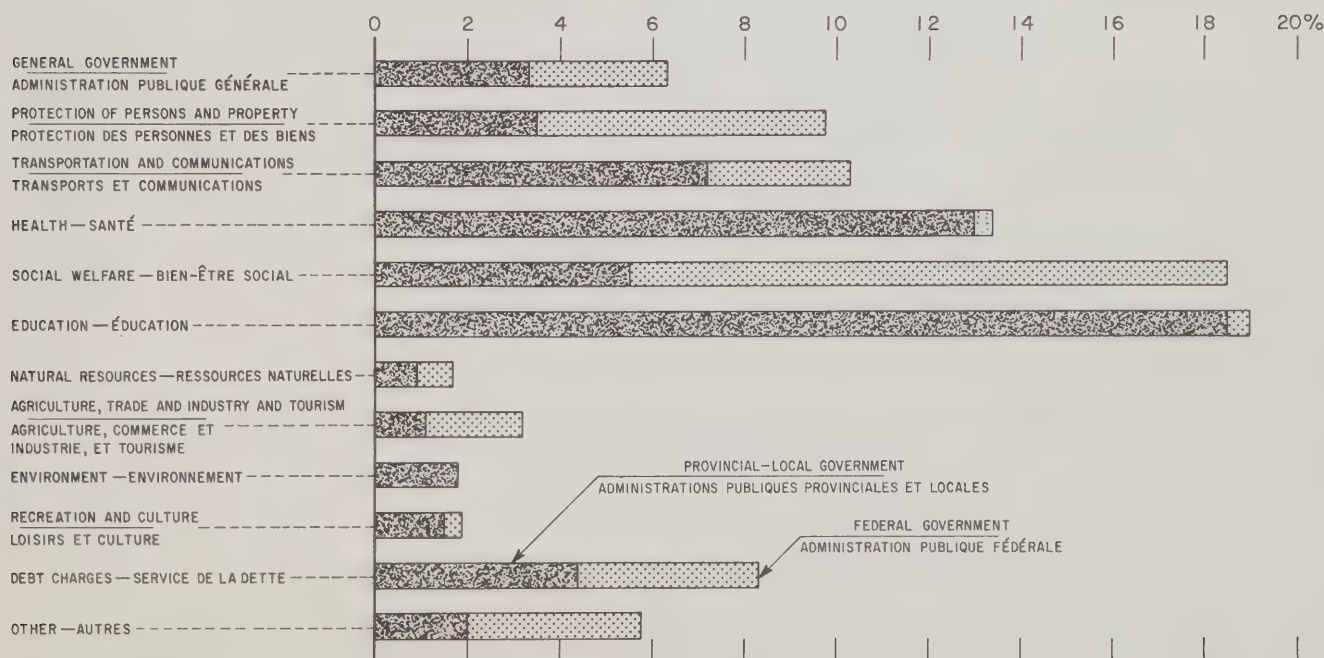
(Year Ended Nearest 31 December 1970 — Exercice financier terminé le plus près du 31 décembre 1970)



## Major Functions of the Consolidated Expenditure of all Governments

### Fonctions principales des dépenses consolidées de toutes les administrations publiques

(Year Ended Nearest 31 December 1970 — Exercice financier terminé le plus près du 31 décembre 1970)





PART II — PARTIE II

Financial Assets and Liabilities

—

Actif financier et passif

TABLE 11. Consolidated Government Financial Assets  
At the End of the Fiscal Year Ended Nearest to December 31, 1970

No.	Financial Assets	Combined financial assets — Actif financier combiné		Intergovernment lending and borrowing eliminated on consolidation — Prêts et emprunts entre administrations publiques éliminés au cours de la consolidation
		Provincial-Local governments — Administrations publiques provinciales et locales	All governments — Toutes les administrations publiques	Provincial-Local governments — Administrations publiques provinciales et locales
thousands of dollars — milliers de dollars				
1	Cash on hand and on deposit .....	1,799,612	2,573,829	—
	Receivables (other than loans and advances):			
2	Taxes .....	770,949	770,949	—
3	Interest .....	125,643	286,632	—
4	Trade accounts .....	210,248	210,248	—
5	Other (excluding above)			
6	Intergovernment(1) .....	463,217	469,211	277,963
7	Non-intergovernment .....	25,991	136,307	—
8	Total receivables .....	1,596,048	1,873,347	277,963
	Loans and advances:			
9	Intergovernment(1) .....	2,357,647	16,187,450	408,405
10	Individuals .....	40,977	40,977	—
11	Business .....	218,425	218,425	—
12	Hospitals .....	120,672	120,672	—
13	Other .....	61,815	3,946,730	—
14	Total loans and advances .....	2,799,536	20,514,254	408,405
	Canadian investments:			
15	Treasury bills .....	7,528	7,528	7,528
16	Bonds and debentures			
17	Intergovernment(1) .....	5,343,250	9,128,778	3,407,116
18	Other .....	1,725,637	1,754,416	—
19	Mortgages and agreements of sale .....	751,323	775,050	—
20	Capital stock			
21	Government enterprises .....	216,055	1,558,903	—
22	Other .....	54,668	1,140,883	—
23	Notes			
24	Government enterprises .....	34,594	34,594	—
25	Other .....	27,007	27,007	—
26	Other .....	7,512	7,512	—
27	Total canadian investments .....	8,167,574	14,434,671	3,414,644
28	Foreign investments .....	—	162,288	—
29	Deferred charges .....	—	175,145	—
30	Other .....	2,032,959	2,739,677	(117,532)(2)
31	Total financial assets .....	16,395,729	42,473,211	3,983,480

(1) Including government enterprises.

(2) The "other financial assets" caption calls for a positive adjustment, because it pertains to a residual category where a number of accounting and timing differences are brought together. Their algebraic summation happens to come to a positive total.

TABLEAU 11. Actif financier consolidé des administrations publiques  
À la fin de l'exercice financier terminé le plus près du 31 décembre 1970

Intergovernment lending and borrowing eliminated on consolidation — Prêts et emprunts entre administrations publiques éliminés au cours de la consolidation	Consolidated financial assets — Actif financier consolidé		Actif financier	N <sup>o</sup>
All governments — Toutes les administrations publiques	Provincial-local governments — Administrations publiques provinciales et locales	All governments — Toutes les administrations publiques		
thousands of dollars — milliers de dollars				
—	1,799,612	2,573,829	Encaisse et dépôts .....	1
—	770,949	770,949	Effets à recevoir (autres que prêts et avances):	
—	125,643	286,632	Impôts .....	2
—	210,248	210,248	Intérêts .....	3
467,485	185,254	1,726	Créances de nature commerciale .....	4
—	25,991	136,307	Autres (à l'exception des postes ci-dessus)	5
467,485	1,318,085	1,405,862	Entre administrations publiques(1) .....	6
			Autres transactions .....	7
			Total, effets à recevoir .....	8
839,233	1,949,242	15,348,217	Prêts et avances:	
—	40,977	40,977	Entre administrations publiques(1) .....	9
—	218,425	218,425	Aux particuliers .....	10
—	120,672	120,672	Aux entreprises privées .....	11
—	61,815	3,946,730	Aux hôpitaux .....	12
839,233	2,391,131	19,675,021	Aux autres .....	13
			Total, prêts et avances .....	14
7,528	—	—	Placements canadiens:	
6,932,147	1,936,134	2,196,631	Bons du trésor .....	15
—	1,725,637	1,754,416	Obligations .....	16
—	751,323	775,050	Émises par les administrations pub- liques(1).	17
—	216,055	1,558,903	Émises par d'autres .....	18
—	54,668	1,140,883	Hypothèques et contrats de vente .....	19
—	34,594	34,594	Capital actions .....	20
—	27,007	27,007	D'entreprises gouvernementales .....	21
—	7,512	7,512	Autres .....	22
6,939,675	4,752,930	7,494,996	Billets .....	23
—	—	162,288	Émis par des entreprises gouvernementales	24
—	—	175,145	Émis par d'autres .....	25
(257,390)(2)	2,150,491	2,997,067	Autres .....	26
7,989,003	12,412,249	34,484,208	Total, placements canadiens .....	27
			Placements étrangers .....	28
			Frais rapportés .....	29
			Autre .....	30
			Total, actif financier .....	31

(1) Y compris les entreprises gouvernementales.

(2) Le poste "autre actif financier" nécessite un ajustement positif parce qu'il constitue en fait un résidu couvrant diverses différences de nature et de période comptable. La somme algébrique de ces différences est une quantité positive.

TABLE 12. Consolidated Government Liabilities  
At the End of the Fiscal Year Ended Nearest to December 31, 1970

No.	Liabilities	Combined liabilities — Passif combiné		Intergovernment lending and borrowing eliminated on consolidation — Prêts et emprunts entre administrations publiques éliminés au cours de la consolidation
		Provincial-Local governments — Administrations publiques provinciales et locales	All governments — Toutes les administrations publiques	Provincial-Local governments — Administrations publiques provinciales et locales
1	Short term bank loans and overdrafts .....	626,375	626,375	—
2	Payables: Intergovernment(1) .....	216,306	216,306	160,431
3	Trade .....	584,210	1,207,772	—
4	Matured securities outstanding .....	895	33,624	—
5	Interest .....	140,225	961,436	—
6	Other .....	247,400	323,483	—
7	Total payables .....	1,189,036	2,742,621	160,431
8	Loans and advances: Intergovernment(1) .....	682,638	682,638	18,948
9	Other .....	55,266	308,690	—
10	Total loans and advances .....	737,904	991,328	18,948
11	Treasury bills: Held by other governments(1) .....	14,550	14,550	4,550
12	Held by others .....	47,788	3,782,788	2,978
13	Total treasury bills .....	62,338	3,797,338	7,528
14	Savings bonds .....	222,035	8,026,637	—
15	Bonds and debentures: Held by the Canada pension plan .....	3,228,958	3,228,958	—
16	Held by others .....	17,619,750	27,340,590	3,796,573
17	Total bonds and debentures .....	20,848,708	30,569,548	3,796,573
18	Notes .....	47,850	4,322,216	—
19	Deposits and other liabilities: Intergovernment(1) .....	166,161	252,779	26
20	Other .....	80,842	1,715,515	—
21	Total deposits and other liabilities ....	247,003	1,968,294	26
22	Other .....	537,367	2,833,183	(26)(2)
23	Total liabilities .....	24,518,616	55,877,540	3,983,480

(1) Including government enterprises.

(2) The "other liabilities" caption calls for a positive adjustment because it pertains to a residual category where a number of accounting and timing differences are brought together. Their algebraic summation happens to come to a positive total.

TABLEAU 12. Passif consolidé des administrations publiques  
À la fin de l'exercice financier terminé le plus près du 31 décembre 1970

Intergovernment lending and borrowing eliminated on consolidation — Prêts et emprunts entre administrations publiques éliminés au cours de la consolidation	Consolidated liabilities — Passif consolidé		Passif	No
All governments — Toutes les administrations publiques	Provincial-Local governments — Administrations publiques provinciales et locales	All governments — Toutes les administrations publiques		
—	626,375	626,375	Emprunts bancaires à court terme et découverts	1
201,909	55,875	14,397	Effets à payer:	
—	584,210	1,207,772	Transactions entre administrations publiques(1).	2
—	895	33,624	Comptes de nature commerciale .....	3
—	140,225	961,436	Titres échus en circulation .....	4
—	247,400	323,483	Intérêts .....	5
			Autres .....	6
201,909	1,028,605	2,540,712	Total, effets à payer .....	7
392,420	663,690	290,218	Emprunts et avances:	
—	55,266	308,690	Entre administrations publiques(1) .....	8
			D'autres .....	9
392,420	718,956	598,908	Total, emprunts et avances .....	10
4,550	10,000	10,000	Bons du trésor:	
2,978	44,810	3,779,810	Détenus par d'autres administrations publiques(1).	11
7,528	54,810	3,789,810	Détenus par d'autres .....	12
			Total, bons du trésor .....	13
—	222,035	8,026,637	Bons d'épargne .....	14
3,228,958	3,228,958	—	Obligations:	
4,181,099	13,823,177	23,159,491	Détenues par le Régime de pension canadien	15
			Détenues par d'autres .....	16
7,410,057	17,052,135	23,159,491	Total, obligations .....	17
—	47,850	4,322,216	Billets .....	18
86,644	166,135	166,135	Dépôts et autres éléments de passif:	
—	80,842	1,715,515	Transactions entre administrations publiques(1).	19
86,644	246,977	1,881,650	Autres transactions .....	20
(109,555)(2)	537,393	2,942,738	Total, dépôts et autres éléments de passif	21
7,989,003	20,535,136	47,888,537	Autre .....	22
			Total, passif .....	23

(1) Y compris les entreprises gouvernementales.

(2) Le poste "autre passif" nécessite un ajustement positif parce qu'il constitue en fait un résidu couvrant diverses différences de nature et de période comptable. La somme algébrique de ces différences est une quantité positive.







# Consolidated government finance

REVENUE, EXPENDITURE, ASSETS AND  
LIABILITIES

Fiscal year ended nearest  
to December 31, 1971

1971

# Finances publiques consolidées

REVENUS, DÉPENSES,  
ACTIF ET PASSIF

Année financière terminée  
le plus près du 31 décembre 1971

1971

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CONSOLIDATED GOVERNMENT FINANCE  
Revenue, Expenditure, Assets and Liabilities

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FINANCES PUBLIQUES CONSOLIDÉES  
Revenus, dépenses, actif et passif

1971

(Fiscal Year Ended Nearest to December 31, 1971)  
(Exercice financier terminé le plus près du 31 décembre 1971)

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## INTRODUCTION

### Purpose of Consolidation

The objective of this publication is to show the financial transactions of all levels of Government on a consolidated basis. Financial data on each of the levels of government are published separately in the following Statistics Canada publications: Federal Government Finance (Catalogue 68-211), Provincial Government Finance - Revenue and Expenditure (Catalogue 68-207), Provincial Government Finance - Assets, Liabilities, Sources and Uses of Funds (Catalogue 68-209) and Local Government Finance (Catalogue 68-204). These publications, which are issued by the Public Finance Division of Statistics Canada, describe in detail revenue, expenditure, assets and liabilities, on a gross basis, for each level of government. Thus, data contained in each government-level publication include the numerous intergovernmental transactions either as revenue or expenditure as the case may be. As a result, combining such individual government data would produce inflated totals.

Meaningful totals may however be established through the consolidation exercise in which multiple accounting for a given transaction is eliminated. Consolidated data so obtained are, therefore, a measure of the collective (federal-provincial-local and provincial-local) impact of government upon the general public.

### Composition of the Government Universe

The data sources used in the preparation of this report are the above-named publications on the individual levels of government. These publications conform to the "Government Universe" concepts and principles as set out in The Canadian System of Government Financial Management Statistics (Catalogue 68-506). The latter was issued in 1972 and was first applied to the Consolidated Government Finance report covering the fiscal year ended nearest December 31, 1970.

### Consolidation Procedure

To obtain as accurate a measure as possible of the consolidated government financial activities, intergovernmental transactions must be eliminated to avoid duplication. In principle this elimination is a straightforward operation; revenues shown as having been received from another government are deducted from the relevant combined total revenue of the governments concerned and amounts shown as having been paid by one government to another are deducted from the relevant combined total expenditure.

In practice however, difficulties are present in the form of inadequate identification in the basic source documents of one or other side of the transaction or of both, differing year-ends, time lags and accounting approaches. While such difficulties preclude absolute accuracy in the consolidated data, the statistical significance of the errors is considered to be very minor.

### Le but de la consolidation

Les finances des deux ordres de gouvernement au Canada et des administrations locales sont comprises dans des publications distinctes de Statistique Canada, notamment Les finances du gouvernement fédéral (n° 68-211 au catalogue), Les finances des gouvernements provinciaux - revenus et dépenses (n° 68-207 au catalogue) Les finances des gouvernements provinciaux - actif, passif, sources et utilisations des fonds (n° 68-209 au catalogue) et Les finances des administrations locales (n° 68-204 au catalogue). Ces diverses publications, préparées par la Division des Finances publiques, décrivent l'activité financière totale de chaque secteur gouvernemental selon les données brutes des revenus et des dépenses ainsi que de l'actif et du passif. Aussi, les chiffres qui apparaissent dans chacune de ces publications individuelles comprennent-ils, soit dans les revenus, soit dans les dépenses, les nombreuses transactions intergouvernementales. Il s'ensuit que l'addition pure et simple de ces chiffres aurait pour résultat de nettement exagérer le montant total des finances publiques puisque les mêmes données auraient été comptées plus d'une fois.

Pour obtenir une mesure aussi exacte que possible de l'ordre de grandeur de l'activité globale des pouvoirs publics, il importe d'éliminer toutes les transactions qui ne prennent place qu'à l'intérieur de l'univers gouvernemental. Tel est le but de la consolidation des finances publiques. Ainsi, grâce au procédé de consolidation, chaque transaction n'est comptée qu'une fois, de sorte que la réunion de toutes les transactions donne une mesure réelle de l'ensemble de l'activité de tous les ordres de gouvernement, lesquels sont intégrés de façon à ne former qu'une seule entité.

### La composition de l'univers gouvernemental

Les publications concernant les deux ordres de gouvernement ainsi que les administrations locales, telles qu'elles sont mentionnées plus haut, fournissent les données qui servent à préparer la consolidation des finances publiques. Dans chacune d'elles, la composition de l'"univers gouvernemental" est conforme aux concepts et aux principes établis dans Le système canadien des statistiques de la gestion des finances publiques (n° 68-506 au catalogue). Publié en 1972, ce système a été utilisé, pour la première fois, dans la publication sur les finances publiques consolidées pour l'exercice qui se terminait le plus près du 31 décembre 1970.

### Les méthodes de consolidation

Tel qu'il a été mentionné plus haut, toutes les transactions qui ont lieu à l'intérieur de l'univers gouvernemental doivent être neutralisées afin d'obtenir une mesure aussi exacte que possible de l'ampleur même de l'ensemble des finances publiques. En principe, cette neutralisation ne présente aucune difficulté majeure: les revenus qu'un ordre de gouvernement déclare avoir reçus d'un autre sont déduits de la somme des revenus des deux ordres de gouvernement concernés. Il en est de même du côté des dépenses, où les montants rapportés comme ayant été payés par un gouvernement à un autre gouvernement sont soustraits de la somme des dépenses de l'ensemble des gouvernements.

Toutefois, certaines difficultés apparaissent en pratique, par suite d'une information incomplète ou déficiente dans les documents officiels des autorités compétentes, soit du gouvernement fédéral, soit des gouvernements provinciaux ou des administrations municipales, tant du côté revenu que du côté dépenses. Diverses difficultés tiennent également aux différences, d'un ordre de gouvernement à l'autre, dans les dates de fermeture de l'exercice financier ainsi que dans les méthodes comptables. Bien que de telles difficultés soient à la source de certaines inexactitudes dans les données consolidées, on peut néanmoins considérer comme plutôt faible la signification statistique des écarts ainsi produits.

EXPLANATORY COMMENTSGeneral Comments

There has been a minor change in format of the tables from that of the previous issues. The main objective of this consolidation is to provide a global measure of the rôle of government in the social and economic life of a country: column (3) in most of the tables indicates that measure. This represents a minor change, from previous issues, in format of the tables.

Provincial governments have delegated varying degrees of power to their respective local governments. As a result, the magnitude and content of revenue and expenditure of local entities differs markedly from province to province. Hence, meaningful comparisons of government activity among the provinces can be made only on the basis of the provincial-local consolidated financial data. Column (6) in most of the tables presents those data.

PART ITables 1 and 2. Consolidated Government Revenue and Expenditure

Column (1) of these two tables shows gross revenue and expenditure of the federal, provincial and local governments as presented in the publications of these levels of government. See the Introduction for the relevant publication titles. Transfer payments and sale and purchase of goods and services between public entities constituting the government universe are shown in column (2). Consolidated data (all governments) are obtained by subtracting these transactions from column (1). The second part of the tables i.e. columns (4) (5) and (6) correspond to columns (1) (2) and (3) but this part relates only to provincial and local governments.

A measure of the financial activities of the federal government cannot be obtained simply by subtracting consolidated provincial-local data from the corresponding total consolidated figures for two basic reasons. First, consolidated revenue of the provincial and local governments includes all federal transfer payments financed from federal general revenue; and second, expenditure of provincial and local governments financed through such transfer payments are included in provincial-local consolidated expenditure. Consequently, a simple subtraction would result in an over-estimation of the provincial-local sector in relation to the federal sector.

Table 3. Distribution of Consolidated Government Revenue by Major Sources

This table brings out the importance of each of the major sources of government revenue. For example, in 1971 proceeds from taxation accounted for nearly 82.0% of total government revenue whilst personal income tax by itself contributed 28.8%. Taxation, however, is discernably less important in generating revenue to the provincial-local sector, i.e. 60.0% in 1971. In the same year however, transfer payments from the federal government proved to be the most important single source of provincial-local revenue, accounting for 20.7%. Amongst taxes, revenue derived from property taxes is predominant at the provincial-local level.

NOTES EXPLICATIVES SUR LES TABLEAUXConsidérations générales

On voudra bien remarquer qu'une légère modification a été apportée à l'ordre de présentation des données dans les tableaux qui suivent par rapport à celui des éditions précédentes de cette publication. Étant donné que l'objectif principal de la consolidation consiste à fournir une mesure globale du rôle du gouvernement dans la vie sociale et économique du pays, il convient de montrer cette mesure en premier lieu, contrairement à la pratique antérieure qui la plaçait dans la dernière colonne des tableaux. C'est ce qu'indique la colonne (3) de la plupart des tableaux.

Les données financières consolidées des gouvernements provinciaux et des administrations locales, qui font l'objet de la colonne (6) des tableaux, permettent d'établir des comparaisons valables, entre les provinces, de l'activité gouvernementale dans le domaine provincial. En effet, seules les données consolidées sont en mesure d'atteindre un tel objectif en raison des différences marquées dans les pouvoirs que les gouvernements provinciaux délèguent à leurs administrations locales, lesquelles se répercutent sur l'ampleur et la composition des revenus et des dépenses de celles-ci.

PARTIE ILes tableaux 1 et 2. Revenus publics consolidés et dépenses publiques consolidées

Ces tableaux montrent, dans la colonne (1), les données brutes des revenus et des dépenses des gouvernements fédéral et provinciaux et des administrations locales, telles qu'elles apparaissent dans les publications propres à chaque secteur et dont les titres ont été indiqués plus haut dans l'introduction. Vient ensuite (colonne 2) la totalité des paiements de transfert et des ventes ou des achats de biens et de services qui ont lieu entre les secteurs publics composant l'univers gouvernemental. Par l'élimination de ces paiements de la colonne (1), on obtient les données consolidées de l'ensemble des gouvernements et des administrations locales. La deuxième partie de ces tableaux, notamment les colonnes (4), (5) et (6), est préparée de la même manière. Elle ne concerne, toutefois, que les gouvernements provinciaux et leurs administrations locales.

Il convient de remarquer qu'il ne saurait être question de soustraire les données consolidées provinciales-locales des données correspondantes de l'ensemble en vue d'obtenir une mesure de l'activité financière du gouvernement fédéral, pour deux raisons principales. En premier lieu, les revenus consolidés des gouvernements provinciaux et de leurs administrations locales comprennent tous les paiements de transfert que le gouvernement fédéral leur verse à même ses revenus généraux. En deuxième lieu, les dépenses que les gouvernements provinciaux et les administrations municipales financent à l'aide de ces paiements fédéraux sont incluses dans leurs dépenses consolidées. Aussi, une telle soustraction aurait-elle pour conséquence de surestimer le secteur provincial-local par rapport au secteur fédéral.

Le tableau 3. Répartition des revenus publics consolidés selon les principales sources

Ce tableau fait ressortir l'importance de chacune des principales sources de revenu dans la totalité des revenus publics. On y voit, par exemple, que l'ensemble gouvernemental tirait, en 1971, près de 82 % de ses revenus sous forme de taxes de toute nature, alors que l'impôt sur le revenu des particuliers en fournissait 28.8 % à lui seul. Si l'on ne considère que le secteur provincial-local, la proportion des impôts dans le revenu total est sensiblement moins forte, soit 60.0 %. Par contre, les paiements de transfert du gouvernement fédéral constituent la source individuelle la plus importante des revenus consolidés provinciaux-locaux, notamment 20.7 % en 1971, alors que les divers impôts fonciers y prennent le premier rang parmi les impôts.

Table 4. Distribution of Consolidated Government Expenditure by Major Functions

The importance of social welfare in consolidated expenditure of all governments combined is attributable mainly to federal expenditure on old age pensions, unemployment insurance and assistance to invalids and the needy. In the provincial-local sector education accounts for the largest share of the consolidated total expenditure followed by expenditure on health. A large part of this latter expenditure is financed by federal-provincial health programmes, i.e. hospital and health insurance shared cost programmes.

Tables 5 and 6. Consolidated Government Revenue and Expenditure of Provincial and Local Governments by Province

In these tables the financial transactions of provincial governments and their local governments are brought together as if they had been executed by a single provincial political entity. Transactions between these two sectors, whatever their nature, are eliminated. The transactions, however, between the federal government and these two sectors are not eliminated because the former is not part of the consolidated provincial universe. As mentioned above, meaningful interprovincial comparisons can be made only on the basis of consolidated financial figures of provincial and local governments.

Tables 7 and 8. Consolidated Government Revenue and Expenditure According to the System of National Accounts

Tables 7 and 8 are designed to show the importance of the activity of governments in the over-all national production. Data classified according to the financial management system are reclassified in accordance with the criteria of the system of national accounts. As shown in Table 7, taxes are classified either as direct or indirect taxes whilst other revenue is grouped into its respective national accounts categories; i.e. investment income and transfer payments from persons to government other than taxes. Similarly the functional expenditure data is recast into national accounts categories. These data are presented in Table 8.

Tables 9 and 10. Reconciliation of Consolidated Revenue and Expenditure According to the Financial Management System and Revenue and Expenditure According to the System of National Accounts

These tables show the principal adjustments to the statistics classified according to the system of financial management so as to bring them in line with the national accounts' criteria. These adjustments are based on each government level's economic classification of revenue and expenditure before consolidation. The most important differences between the two systems relate to the Canada Pension Plan, the Quebec Pension Plan, government operated pensions plans and hospitals. (See The Canadian System of Government Financial Management Statistics, Catalogue 68-506, p. 45.)

Le tableau 4. Répartition des dépenses publiques consolidées selon les principales fonctions

L'importance des sommes consacrées au bien-être social dans les dépenses consolidées de l'ensemble des gouvernements et des administrations municipales est principalement attribuable aux programmes de la sécurité de la vieillesse, de l'assurance-chômage ainsi que d'assistance aux invalides et aux personnes nécessiteuses, qui tous sont du ressort du gouvernement fédéral. Quant au secteur provincial-local, c'est le domaine de l'éducation qui entraîne les plus fortes dépenses, alors que la santé vient au deuxième rang. Toutefois, une grande partie des dépenses pour les services de santé est financée en vertu des programmes fédéraux-provinciaux de santé, notamment l'assurance-hospitalisation et l'assurance-maladie dont les coûts sont partagés entre les deux ordres de gouvernement.

Les tableaux 5 et 6. Revenus et dépenses consolidés des gouvernements provinciaux et des administrations locales, par province

Dans ces tableaux, l'activité financière des gouvernements provinciaux et de leurs administrations locales est réunie comme si elle n'émanait que d'une seule entité politique provinciale. Les transactions, de quelque nature que ce soit, qui prennent place entre les deux secteurs sont éliminées, mais non celles qui ont lieu entre ceux-ci et le gouvernement fédéral, puisque ce dernier ne fait pas partie de l'univers provincial consolidé. Pour les raisons mentionnées au début de ces notes explicatives, seules les finances consolidées des gouvernements provinciaux et de leurs administrations locales permettent d'établir des comparaisons interprovinciales valables.

Les tableaux 7 et 8. Revenus et dépenses publics consolidés selon le système des comptes nationaux

La présentation des finances publiques consolidées selon le système des comptes nationaux permet d'évaluer l'importance de l'activité financière du gouvernement dans l'ensemble de la production nationale. À cette fin, les données classifiées selon le système de la gestion des finances publiques sont réparties selon les catégories comprises dans le système des comptes nationaux. Comme en témoigne le tableau 7, les diverses taxes sont groupées en taxes directes et indirectes et les autres revenus sont réunis selon les catégories propres au système des comptes nationaux, notamment les revenus de placement et les paiements de transfert des particuliers au gouvernement, autres que les paiements d'impôts ou de taxes. De même, les dépenses consolidées d'après le système de la gestion des finances publiques sont reclassifiées selon les catégories établies aux fins du système des comptes nationaux, ainsi que l'indique le tableau 8.

Les tableaux 9 et 10. Concordance entre les revenus et les dépenses consolidés selon le système de la gestion des finances publiques et les revenus et les dépenses selon le système des comptes nationaux

Ces tableaux indiquent les principaux rajustements qu'il faut apporter aux données classifiées selon le système de la gestion des finances publiques pour les adapter aux normes du système des comptes nationaux. Il importe de remarquer que ces rajustements sont faits à partir de la classification économique des revenus et des dépenses de chaque secteur de gouvernement avant la consolidation. Les différences les plus importantes entre les deux systèmes concernent le régime de pension du Canada, la régie des rentes du Québec, les caisses de retraite des fonctionnaires qui sont gérées par les gouvernements, ainsi que les hôpitaux. On voudra bien consulter la publication de Statistique Canada, intitulée Le système canadien des statistiques de la gestion financière des gouvernements (n° 68-506F au catalogue), pp. 52 et sq. pour plus de détail à cet égard.

PART II

Tables 11 and 12. Consolidated Government Financial Assets and Liabilities

These tables show the consolidated financial assets and liabilities of federal, provincial and local governments, as well as provincial and local governments. These are derived from the totals of the financial assets and liabilities of the relevant levels of government as published in Federal Government Finance (Catalogue 68-211), Provincial Government Finance - Assets and Liabilities and Sources and Uses of Funds (Catalogue 68-209) and Local Government Finance (Catalogue 68-204). Fixed assets are excluded from the presentation of government assets since their costs are fully reflected in government expenditure at the time of acquisition according to the financial management system.

As shown in Table 11, federal-provincial-local consolidated financial assets consist, for the most part, of loans and advances to public enterprises. The second largest item, investments in public enterprises, (Canadian Investments) accounts for nearly 55% of all investment made in Canada by the governments. A similar situation prevails in the provincial-local sector, but the order of significance of the two above-mentioned types of assets is reversed: investments in public enterprises being the largest item in that sector's consolidated financial assets.

Table 12 reveals that bonds held outside the government universe form the largest category of the all government consolidated liabilities (see line 17 of that table). Nearly 85% of the consolidated bonded debt consists of bonds sold on the Canadian market or held by Canadians whereas about 12% are held in the United States. Reliance on the U.S. market is slightly larger in the consolidated provincial-local sector since about 20% of its bonds issued outside government are in the United States, compared with 70% in Canada.

PARTIE II

Les tableaux 11 et 12. L'actif financier public et le passif public consolidés

Ces tableaux présentent la consolidation de l'actif financier et du passif, en premier lieu, de l'ensemble des gouvernements et des administrations locales et, en deuxième lieu, des gouvernements provinciaux et leurs administrations locales. Cette consolidation est faite à partir des chiffres de l'actif financier et du passif de chaque ordre de gouvernements ainsi qu'ils apparaissent dans les publications particulières à chacun d'eux, soit Les finances du gouvernement fédéral (n° 68-211 au catalogue), Les finances des gouvernements provinciaux - Actif, passif, sources et utilisations des fonds (n° 68-209 au catalogue) et Les finances des administrations locales (n° 68-204 au catalogue). Les immobilisations ne sont pas comprises dans l'actif financier puisqu'elles sont intégrées dans les dépenses publiques au moment de leur acquisition en vertu du système de la gestion des finances publiques.

Ainsi que l'indique le tableau 11, l'actif financier consolidé de l'ensemble des gouvernements et des administrations locales consiste, en majeure partie, de prêts et avances consentis aux entreprises publiques. Les investissements canadiens, le deuxième poste le plus important de l'actif financier gouvernemental, sont également dirigés, pour la plupart, vers les entreprises publiques, soit près de 55 % de tous les investissements faits au Canada par le gouvernement. À peu près la même situation existe dans le secteur provincial-local, mais l'ordre d'importance est inversé: les investissements canadiens devant les prêts et avances dans l'actif financier consolidé de ce secteur.

Quant au passif consolidé, le tableau 12 révèle que les obligations détenues à l'extérieur du gouvernement en forme le poste le plus important (ligne 17 de ce tableau). Environ 85 % de la dette obligataire consolidée consiste en obligations émises sur le marché canadien, ou détenues par des canadiens, et près de 12 % sur le marché des U.S.A. Le recours au marché des U.S.A. est légèrement plus important pour le secteur consolidé provincial-local, alors que près de 20 % de ses obligations, émises à l'extérieur de l'univers gouvernemental, sont détenues dans ce pays, comparativement à environ 70 % au Canada.

PART I

Revenue and Expenditure

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PARTIE I

Les revenus et les dépenses

TABLE 1. Consolidated Government Revenue  
Fiscal Year Ended Nearest to December 31, 1971

No.	Revenue source	All levels of government combined		
		L'ensemble des gouvernements et des administrations locales		
		Gross general revenue — Les revenus généraux bruts (1)	Intergovernment transfers and sales — Transferts et ventes au sein de l'ensemble (2)	Consolidated revenue — Les revenus consolidés (3)
		thousands of dollars		
	<u>Taxes:</u>			
1	Personal income taxes .....	10,194,479	—	10,194,479
2	Payroll tax .....	101,252	—	101,252
3	Corporation income taxes .....	3,181,456	—	3,181,456
4	Taxes on insurance premiums .....	77,178	—	77,178
5	Other taxes on corporations and businesses .....	393,200	—	393,200
6	Tax on certain payments or credits to non-residents .....	287,727	—	287,727
7	Real and personal property taxes .....	3,424,401	—	3,424,401
8	General sales taxes .....	4,664,315	—	4,664,315
9	Motive fuel taxes .....	1,167,748	—	1,167,748
10	Alcoholic beverages taxes .....	399,787	—	399,787
11	Tobacco taxes .....	757,113	—	757,113
12	Taxes on amusements and admissions to places of entertainment .....	53,127	—	53,127
13	Taxes on other commodities and services .....	132,801	—	132,801
14	Custom duties .....	988,599	—	988,599
15	Taxes on estates, successions and gifts .....	269,894	—	269,894
16	Hospital and medical care insurance premiums .....	763,996	—	763,996
17	Social insurance levies .....	910,181	—	910,181
18	Universal pension plan levies .....	1,126,472	—	1,126,472
19	Other taxes .....	70,993	—	70,993
20	Total, taxes .....	28,964,719	—	28,964,719
	<u>Natural resource revenue:</u>			
21	Fish and game .....	25,034	—	25,034
22	Forests .....	132,828	—	132,828
23	Mines .....	55,093	—	55,093
24	Oil and gas .....	351,575	—	351,575
25	Water power .....	52,621	—	52,621
26	Other non-specified natural resources .....	31,554	—	31,554
27	Total, natural resource revenue .....	648,705	—	648,705
	<u>Privileges, licences and permits:</u>			
28	Liquor control and regulations .....	112,626	—	112,626
29	Motor vehicles .....	413,239	—	413,239
30	Concessions and franchises .....	36,089	—	36,089
31	Other .....	100,296	—	100,296
32	Total, privileges, licences and permits .....	662,250	—	662,250
33	Sales of goods and services .....	1,489,404	236,459	1,252,945
	<u>Return on investments:</u>			
34	Remittances from own enterprises .....	634,856	—	634,856
35	Interest .....	1,841,415	—	1,841,415
36	Dividends, foreign exchange and other .....	220,674	—	220,674
37	Total, return on investments .....	2,696,945	—	2,696,945
	<u>Other revenue from own sources:</u>			
38	Contributions to government employees' and teachers' pension plans operated by government .....	281,912	—	281,912
39	Postal revenue .....	486,581	—	486,581
40	Bullion and coinage .....	23,550	—	23,550
41	Fines and penalties .....	140,248	—	140,248
42	Miscellaneous .....	159,504	—	159,504
43	Total, other revenue from own sources .....	1,091,795	—	1,091,795
	<u>Intergovernmental transfers:</u>			
44	General purpose .....	1,890,403	1,890,403	—
45	Specific purpose .....	6,656,251	6,656,251	—
46	Total, intergovernmental transfers .....	8,546,654	8,546,654	—
	<u>Transfers from government enterprises:</u>			
47	Federal government enterprises .....	23,417	—	23,417
48	Provincial government enterprises .....	25,825	—	25,825
49	Local government enterprises .....	7,743	—	7,743
50	Total, transfers from government enterprises .....	56,985	—	56,985
51	Total, gross revenue and transfers .....	44,157,457	8,783,113	
52	Total, consolidated government revenue .....			35,374,344

TABLEAU 1. Revenus publics consolidés  
Exercice terminé le plus près du 31 décembre 1971

Provincial-local governments				
Les gouvernements provinciaux et les administrations locales				
Gross general revenue	Provincial-local transfers and sales	Consolidated revenue		
—	—	—	Sources de revenu	
Les revenus généraux bruts	Transferts et ventes entre les gouvernements provinciaux et les administrations locales	Les revenus consolidés		
(4)	(5)	(6)		N <sup>o</sup>
milliers de dollars				
2,967,097	—	2,967,097	Les impositions:	
101,252	—	101,252	Impôts sur le revenu des particuliers .....	1
785,824	—	785,824	Impôts sur la feuille de paye .....	2
76,786	—	76,786	Impôts sur le revenu des corporations .....	3
393,200	—	393,200	Taxes sur les primes d'assurance .....	4
—	—	—	Autres taxes diverses sur les corporations et les entreprises .....	5
3,424,401	—	3,424,401	Taxes sur certains paiements ou crédits remis à des non-résidents .....	6
2,011,075	—	2,011,075	Impôts sur la propriété foncière et personnelle .....	7
1,167,748	—	1,167,748	Taxes générales sur les ventes .....	8
1,288	—	1,288	Taxes sur les carburants .....	9
210,599	—	210,599	Taxes sur les boissons alcooliques .....	10
53,127	—	53,127	Taxes sur le tabac .....	11
86,326	—	86,326	Taxes sur les spectacles et droits d'entrée dans des lieux de divertissements .....	12
—	—	—	Taxes sur divers biens et services .....	13
137,878	—	137,878	Droits de douane .....	14
763,996	—	763,996	Impôts sur les biens transmis par décès, sur les successions et sur les dons .....	15
339,587	—	339,587	Primes d'assurance-hospitalisation et d'assurance-maladie .....	16
300,242	—	300,242	Cotisations à divers régimes d'assurance sociale .....	17
67,043	—	67,043	Cotisations aux régimes universels de rentes .....	18
—	—	—	Autres impositions diverses .....	19
12,887,469	—	12,887,469	Total des impositions .....	20
—	—	—	Revenus tirés des ressources naturelles:	
25,034	—	25,034	Chasse et pêche .....	21
132,828	—	132,828	Forêt .....	22
55,093	—	55,093	Mines .....	23
351,575	—	351,575	Pétrole et gaz naturel .....	24
52,621	—	52,621	Ressources hydrauliques .....	25
23,392	—	23,392	Autres ressources naturelles non spécifiées .....	26
640,543	—	640,543	Total des revenus tirés des ressources naturelles .....	27
—	—	—	Privilèges, droits et permis:	
112,626	—	112,626	Contrôle et réglementation du commerce des alcools .....	28
413,239	—	413,239	Véhicules automobiles .....	29
36,089	—	36,089	Concessions et franchises .....	30
79,510	—	79,510	Divers .....	31
641,464	—	641,464	Total des privilèges, droits et permis .....	32
937,825	46,372	891,453	Ventes de biens et de services .....	33
—	—	—	Revenus de placement:	
623,784	—	623,784	Remises des entreprises publiques à leurs gouvernements respectifs .....	34
881,140	—	881,140	Intérêts .....	35
26,496	—	26,496	Dividendes, devises étrangères et autres revenus de placement .....	36
1,531,420	—	1,531,420	Total des revenus de placement .....	37
—	—	—	Divers autres revenus de sources propres:	
96,611	—	96,611	Cotisations des fonctionnaires et des enseignants aux régimes de pension gérés par le gouvernement .....	38
—	—	—	Revenu postal .....	39
—	—	—	Lingots et monnayage .....	40
128,054	—	128,054	Amendes et pénalités .....	41
148,835	—	148,835	Divers .....	42
373,500	—	373,500	Total des divers autres revenus de sources propres .....	43
—	—	—	Paiements de transfert intergouvernemental:	
1,890,403	336,548	1,553,855	À des fins générales .....	44
6,648,018	3,764,161	2,883,857	À des fins spécifiques .....	45
8,538,421	4,100,709	4,437,712	Total, des revenus de transfert intergouvernemental .....	46
—	—	—	Paiements de transfert des entreprises publiques:	
23,417	—	23,417	Entreprises du gouvernement fédéral .....	47
25,825	—	25,825	Entreprises des gouvernements provinciaux .....	48
7,743	—	7,743	Entreprises des administrations locales .....	49
56,985	—	56,985	Total, des revenus de transfert effectué par les entreprises publiques .....	50
25,607,627	4,147,081	—	Total des revenus bruts et des revenus de transfert .....	51
—	—	21,460,546	Total des revenus publics consolidés .....	52

TABLE 2. Consolidated Government Expenditure  
Fiscal Year Ended Nearest to December 31, 1971

No.	Function	All levels of government combined - L'ensemble des gouvernements et des administrations locales		
		Gross general expenditure - Les dépenses générales brutes	Intergovernment transfers and sales - Transferts et ventes au sein de l'ensemble	Consolidated expenditure - Les dépenses consolidées
		(1)	(2)	(3)
		thousands of dollars		
	<u>General government:</u>			
1	Executive and legislative .....	113,245	340	112,905
2	Administrative .....	1,489,318	739	1,488,579
3	Contributions to trustee pension plans and pension payments from government operated pension plans.	470,678	-	470,678
4	Other .....	212,120	255	211,865
5	Total, general government .....	2,285,361	1,334	2,284,027
	<u>Protection of persons and property:</u>			
6	National defence .....	1,871,633	-	1,871,633
7	Courts of law .....	161,418	20	161,398
8	Correctional services .....	209,483	97	209,386
9	Police services .....	695,121	48,254	646,867
10	Firefighting services .....	240,425	1,311	239,114
11	Regulatory services .....	163,350	1,381	161,969
12	Other .....	87,867	3,799	84,068
13	Total, protection of persons and property .....	3,429,297	54,862	3,374,435
	<u>Transportation and communications:</u>			
14	Air .....	300,173	2,100	298,073
15	Road .....	2,721,967	361,692	2,360,275
16	Rail .....	105,537	-	105,537
17	Water .....	233,504	-	233,504
18	Telecommunications .....	30,237	-	30,237
19	Postal services .....	496,025	-	496,025
20	Other .....	159,308	9	159,299
21	Total, transportation and communications .....	4,046,751	363,801	3,682,950
	<u>Health:</u>			
22	Hospital care .....	4,198,277	1,186,230	3,012,047
23	Medical care .....	2,057,691	620,302	1,437,389
24	Preventive services .....	248,756	37,727	211,029
25	Other .....	186,794	4,551	182,243
26	Total, health .....	6,691,518	1,848,810	4,842,708
	<u>Social welfare:</u>			
27	Universal pension plans .....	227,289	-	227,289
28	Old age security .....	2,205,355	-	2,205,355
29	Veterans' benefits .....	422,354	-	422,354
30	Unemployment insurance .....	1,206,468	-	1,206,468
31	Family and youth allowances .....	712,636	-	712,636
32	Workmen's compensation .....	273,060	-	273,060
33	Assistance to disabled, handicapped, unemployed or other needy individuals .....	2,397,872	715,123	1,682,749
34	Other .....	283,301	45,428	237,873
35	Total, social welfare .....	7,728,335	760,551	6,967,784
	<u>Education:</u>			
36	Primary and secondary .....	7,465,294	2,610,197	4,855,097
37	Post-secondary .....	2,054,107	545,333	1,508,774
38	Special retraining services .....	240,956	142,481	98,475
39	Other .....	159,564	83,931	75,633
40	Total, education .....	9,919,921	3,381,942	6,537,979
	<u>Natural resources:</u>			
41	Fish and game .....	113,034	2,785	110,249
42	Forests .....	198,292	770	197,522
43	Mines .....	81,104	4,679	76,425
44	Oil and gas .....	5,095	-	5,095
45	Water power .....	106,032	2,510	103,522
46	Other .....	151,171	14,616	136,555
47	Total, natural resources .....	654,728	25,360	629,368

TABLEAU 2. Dépenses publiques consolidées  
Exercice terminé le plus près du 31 décembre 1971

Provincial-local governments				
Les gouvernements provinciaux et les administrations locales				
Gross general expenditure	Provincial-local transfers and sales	Consolidated expenditure		
Les dépenses générales brutes	Transferts et ventes entre les gouvernements provinciaux et les administrations locales	Les dépenses consolidées	Fonction	
(4)	(5)	(6)		N <sup>o</sup>
milliers de dollars				
72,082	340	71,742	L'Administration:	
833,140	72	833,068	L'exécutif et le législatif .....	1
194,656	—	194,656	La gestion .....	2
75,357	255	75,102	Contributions aux régimes de pension en fiducie et pensions versées en vertu des régimes de pensions gérés par le gouvernement.	3
1,175,235	667	1,174,568	Divers .....	4
			Total des dépenses pour l'Administration .....	5
—	—	—	Protection de la personne et de la propriété:	
132,728	20	132,708	Défense nationale .....	6
128,177	97	128,080	Cours de justice .....	7
496,135	2,134	494,001	Tribunaux correctionnels .....	8
240,425	1,311	239,114	Police .....	9
142,439	1,381	141,058	Lutte contre les incendies .....	10
76,294	799	75,495	Services de réglementations .....	11
1,216,198	5,742	1,210,456	Divers .....	12
			Total des dépenses pour la protection de la personne et de la propriété .....	13
766	13	753	Transports et communications:	
2,663,251	319,619	2,343,632	Transport aérien .....	14
2,398	—	2,398	Transport routier .....	15
50,722	—	50,722	Transport par chemin de fer .....	16
558	—	558	Transport par eau .....	17
—	—	—	Télécommunications .....	18
121,843	9	121,834	Services des postes .....	19
2,839,538	319,641	2,519,897	Divers .....	20
			Total des dépenses pour les transports et les communications .....	21
3,351,733	341,537	3,010,196	Santé:	
1,444,116	6,840	1,437,276	Soins hospitaliers .....	22
203,638	29,189	174,449	Soins médicaux .....	23
88,613	1,343	87,270	Services de soins préventifs .....	24
5,088,100	378,909	4,709,191	Divers .....	25
			Total des dépenses pour la santé .....	26
82,910	—	82,910	Bien-être social:	
—	—	—	Régimes universels de rentes .....	27
—	—	—	Pension de vieillesse .....	28
1,957	—	1,957	Prestations aux anciens combattants .....	29
96,395	—	96,395	Assurance-chômage .....	30
267,624	—	267,624	Allocations familiales et allocations aux jeunes .....	31
1,768,260	246,940	1,521,320	Prestations d'accident du travail .....	32
93,280	40,670	52,610	Allocations aux invalides, handicapés, chômeurs et autres personnes nécessiteuses.	33
2,310,426	287,610	2,022,816	Divers .....	34
			Total des dépenses pour le bien-être social .....	35
7,345,203	2,604,284	4,740,919	Éducation:	
1,512,541	18,731	1,493,810	Élémentaire et secondaire .....	36
130,646	—	130,646	Postsecondaire .....	37
67,360	761	66,599	Services particuliers de recyclage .....	38
9,055,750	2,623,776	6,431,974	Divers .....	39
			Total des dépenses pour l'éducation .....	40
39,852	85	39,767	Ressources naturelles:	
174,733	342	174,391	Chasse et pêche .....	41
32,563	118	32,445	Forêt .....	42
5,030	—	5,030	Mines .....	43
45,813	136	45,677	Pétrole et gaz naturel .....	44
80,063	14,355	65,708	Énergie hydraulique .....	45
378,054	15,036	363,018	Divers .....	46
			Total des dépenses pour les ressources naturelles .....	47

TABLE 2. Consolidated Government Expenditure — Concluded  
Fiscal Year Ended Nearest to December 31, 1971

No.	Function	All levels of government combined		
		L'ensemble des gouvernements et des administrations locales		
		Gross general expenditure — Les dépenses générales brutes	Intergovernment transfers and sales — Transferts et ventes au sein de l'ensemble	Consolidated expenditure — Les dépenses consolidées
		(1)	(2)	(3)
		thousands of dollars		
	<u>Agriculture, trade and industry, and tourism:</u>			
48	Agriculture .....	769,971	85,318	684,653
49	Trade and industry .....	466,659	23	466,636
50	Tourism .....	54,458	6,359	48,099
51	Total, agriculture, trade and industry, and tourism .....	1,291,088	91,700	1,199,388
	<u>Environment:</u>			
52	Water purification and supply .....	312,265	15,434	296,831
53	Sewage collection and disposal .....	285,890	15,135	270,755
54	Garbage and waste collection and disposal .....	108,357	—	108,357
55	Pollution control .....	25,543	4,446	21,097
56	Other .....	19,168	2,173	16,995
57	Total, environment .....	751,223	37,188	714,035
	<u>Recreation and culture:</u>			
58	Recreational facilities .....	436,328	5,602	430,726
59	Cultural facilities .....	201,410	10,081	191,329
60	Other .....	139,981	2,247	137,734
61	Total, recreation and culture .....	777,719	17,930	759,789
	<u>Labour, employment and immigration:</u>			
62	Labour and employment .....	268,272	27,965	240,307
63	Immigration .....	29,966	27	29,939
64	Other .....	20,764	774	19,990
65	Total, labour, employment and immigration .....	319,002	28,766	290,236
	<u>Housing:</u>			
66	General assistance .....	251,005	44,838	206,167
67	Home buyer assistance .....	20,294	—	20,294
68	Real property tax subsidies .....	283,184	—	283,184
69	Total, housing .....	554,483	44,838	509,645
70	Foreign affairs and international assistance .....	311,499	—	311,499
71	Supervision and development of regions and localities .....	347,016	137,564	209,452
72	Research establishments .....	353,700	—	353,700
73	General purpose intergovernmental transfers .....	1,896,258	1,896,258	—
74	Transfers to own enterprises .....	335,442	—	335,442
	<u>Debt charges:</u>			
75	Interest .....	2,942,065	—	2,942,065
76	Other .....	127,337	—	127,337
77	Total, debt charges .....	3,069,402	—	3,069,402
78	Other expenditure .....	205,124	1,444	203,680
79	Total (non-consolidated expenditure) .....	44,967,867	8,692,348	
80	Total, consolidated government expenditure .....			36,275,519

TABLEAU 2. Dépenses publiques consolidées -- fin  
Exercice terminé le plus près du 31 décembre 1971

Provincial-local governments				
Les gouvernements provinciaux et les administrations locales				
Gross general expenditure — Les dépenses générales brutes	Provincial-local transfers and sales — Transferts et ventes entre les gouvernements provinciaux et les administrations locales	Consolidated expenditure — Les dépenses consolidées	Fonction	
(4)	(5)	(6)		N°
milliers de dollars				
			<u>Agriculture, commerce, industrie et tourisme:</u>	
229,338	1,696	227,642	Agriculture .....	48
121,957	23	121,934	Commerce et industrie .....	49
42,855	6,086	36,769	Tourisme .....	50
394,150	7,805	386,345	Total des dépenses pour l'agriculture, le commerce, l'industrie et le tourisme	51
			<u>Environnement:</u>	
311,236	15,050	296,186	Approvisionnement d'eau et épuration de l'eau .....	52
270,755	—	270,755	Canalisations d'égout et traitement des eaux vannes .....	53
108,357	—	108,357	Enlèvement et destruction des ordures ménagères et des déchets .....	54
25,543	4,446	21,097	Contrôle de la pollution .....	55
12,681	2,173	10,508	Divers .....	56
728,572	21,669	706,903	Total des dépenses pour l'environnement .....	57
			<u>Récréation et culture:</u>	
391,575	3,536	388,039	Installations récréatives .....	58
150,487	243	150,244	Installations culturelles .....	59
71,487	1,890	69,597	Divers .....	60
613,549	5,669	607,880	Total des dépenses pour la récréation et la culture .....	61
			<u>Travail, emploi et immigration:</u>	
23,584	—	23,584	Travail et emploi .....	62
5,213	—	5,213	Immigration .....	63
1,164	—	1,164	Divers .....	64
29,961	—	29,961	Total des dépenses pour le travail, l'emploi et l'immigration .....	65
			<u>Logement:</u>	
180,528	19,774	160,754	Aide générale .....	66
20,294	—	20,294	Aide aux acheteurs de maison .....	67
283,184	—	283,184	Subventions relatives à l'impôt foncier .....	68
484,006	19,774	464,232	Total des dépenses pour le logement .....	69
—	—	—	Affaires extérieures et aide à l'étranger .....	70
205,459	67,103	138,356	Contrôle et mise en valeur des régions et des localités .....	71
22,219	—	22,219	Établissements de recherche .....	72
350,004	350,004	—	Paiements de transfert intergouvernemental destinés à des fins générales .....	73
62,969	—	62,969	Paiements de transfert des gouvernements à leurs entreprises propres .....	74
			<u>Service de la dette:</u>	
1,567,078	—	1,567,078	Intérêts .....	75
79,756	—	79,756	Autres dépenses .....	76
1,646,834	—	1,646,834	Total du service de la dette .....	77
148,543	—	148,543	Diverses autres dépenses .....	78
26,749,567	4,103,405		Total des dépenses non consolidées .....	79
		22,646,162	Total des dépenses publiques consolidées .....	80

TABLE 3. Distribution of Consolidated Government Revenue by Major Sources  
Fiscal Year Ended Nearest to December 31, 1971

TABEAU 3. Répartition des revenus publics consolidés selon les principales sources  
Exercice terminé le plus près du 31 décembre 1971

Revenue source — Sources de revenu	All levels of government combined — L'ensemble des gouvernements et des administrations locales		Provincial-local governments — Les gouvernements provinciaux et les administrations locales	
	Amount — Montant	Percentage — Pourcentage	Amount — Montant	Percentage — Pourcentage
	\$'000		\$'000	
<u>Taxes — Impôts:</u>				
Personal income taxes — Impôts sur le revenu des particuliers .....	10,194,479	28.8	2,967,097	13.8
Corporation income taxes — Impôts sur le revenu des corporations .....	3,181,456	9.0	785,824	3.7
Real and personal property taxes — Impôts sur la propriété foncière et personnelle .....	3,424,401	9.7	3,424,401	16.0
General sales taxes — Taxes générales sur les ventes .....	4,664,315	13.2	2,011,075	9.3
Motive fuel taxes — Taxes sur les carburants ..	1,167,748	3.3	1,167,748	5.4
Alcoholic beverages and tobacco taxes — Taxes sur les boissons alcooliques et le tabac ....	1,156,900	3.3	211,887	1.0
Custom duties — Droits de douane .....	988,599	2.8	—	—
Other taxes — Divers autres impôts .....	4,186,821	11.8	2,319,437	10.8
Taxes — Total — Impôts .....	28,964,719	81.9	12,887,469	60.0
Intergovernmental transfers — Paiements de transfert intergouvernemental .....	—	—	4,437,712	20.7
Interest — Intérêts .....	1,841,415	5.2	881,140	4.1
Other non-tax revenue — Divers autres revenus de source non fiscale .....	4,568,210	12.9	3,254,225	15.2
Consolidated government revenue — Revenus publics consolidés .....	35,374,344	100.0	21,460,546	100.0

TABLE 4. Distribution of Consolidated Expenditure by Major Functions  
Fiscal Year Ended Nearest to December 31, 1971

TABEAU 4. Répartition des dépenses publiques consolidées selon les principales fonctions  
Exercice terminé le plus près du 31 décembre 1971

Function — Fonction	All levels of government combined — L'ensemble des gouvernements et des administrations locales		Provincial-local governments — Les gouvernements provinciaux et les administrations locales	
	Amount — Montant	Percentage — Pourcentage	Amount — Montant	Percentage — Pourcentage
	\$'000		\$'000	
General government — L'Administration .....	2,284,027	6.3	1,174,568	5.2
Protection of persons and property — Protection de la personne et de la propriété .....	3,374,435	9.3	1,210,456	5.4
Transportation and communications — Transports et communications .....	3,682,950	10.2	2,519,897	11.1
Health — Santé .....	4,842,708	13.3	4,709,191	20.8
Social welfare — Bien-être social .....	6,967,784	19.2	2,022,816	8.9
Education — Éducation .....	6,537,979	18.0	6,431,974	28.4
Natural resources — Ressources naturelles .....	629,368	1.7	363,018	1.6
Agriculture, trade and industry, and tourism — Agriculture, commerce, industrie et tourisme ..	1,199,388	3.3	386,345	1.7
Environment — Environnement .....	714,035	2.0	706,903	3.1
Recreation and culture — Récréation et culture ..	759,789	2.1	607,880	2.7
Debt charges — Service de la dette .....	3,069,402	8.5	1,646,834	7.3
Other expenditure — Diverses autres dépenses ....	2,213,654	6.1	866,280	3.8
Consolidated government expenditure — Total — Dépenses publiques consolidées .....	36,275,519	100.0	22,646,162	100.0

TABLE 5. Consolidated Revenue of Provincial and Local Governments, by Province  
Fiscal Year Ended Nearest to December 31, 1971

No.	Revenue source	Newfoundland — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars						
	<u>Taxes:</u>							
1	Personal income taxes .....	28,041	4,476	56,721	50,881	1,174,214	1,022,058	119,355
2	Payroll tax .....	—	—	—	—	101,252	—	—
3	Corporation income taxes .....	8,951	1,547	14,242	11,139	183,747	372,287	34,163
4	Taxes on insurance premiums .....	2,502	208	2,009	1,766	23,011	28,236	2,497
5	Other taxes on corporations and businesses .....	2,845	586	4,201	—	103,905	228,424	10,505
6	Tax on certain payments or credits to non-residents .....	—	—	—	—	—	—	—
7	Real and personal property taxes .....	8,117	6,859	84,148	45,961	830,428	1,463,738	146,057
8	General sales taxes .....	51,323	10,414	74,041	59,676	643,217	768,831	75,480
9	Motive fuel taxes .....	22,681	6,182	42,478	34,672	321,222	439,119	48,176
10	Alcoholic beverages taxes .....	—	996	—	—	—	—	—
11	Tobacco taxes .....	4,944	1,004	—	5,954	70,361	80,950	9,378
12	Taxes on amusements and admissions to places of entertain- ment. ....	23	344	1,553	1,029	21,713	20,560	1,982
13	Taxes on other commodities and services .....	28	—	1,013	—	72,310	—	5,281
14	Custom duties .....	—	—	—	—	—	—	—
15	Taxes on estate, successions and gifts .....	—	—	4	—	41,973	73,236	—
16	Hospital and medical care insurance premiums .....	—	—	—	—	—	586,971	29,222
17	Social insurance levies .....	5,363	681	7,443	8,278	78,326	140,784	11,830
18	Universal pension plans levies .....	—	—	—	—	300,242	—	—
19	Other taxes .....	2,163	471	1,127	39	30,325	23,483	2,467
20	Total, taxes .....	136,981	33,768	288,980	219,395	3,996,246	5,248,677	496,393
	<u>Natural resource revenue:</u>							
21	Fish and game .....	615	35	450	837	4,711	9,434	1,540
22	Forests .....	315	—	680	4,404	23,042	15,297	735
23	Mines .....	4,043	—	666	323	16,852	14,822	2,427
24	Oil and gas .....	—	492	—	—	2	525	553
25	Water power .....	435	—	65	220	34,661	10,283	1,763
26	Other non-specified natural resources .....	58	105	125	412	3,084	4,993	1,940
27	Total, natural resource revenue .....	5,466	632	1,986	6,196	82,352	55,354	8,958
	<u>Privileges, licences and permits:</u>							
28	Liquor control and regulations .....	8,200	42	762	679	40,181	54,294	4,112
29	Motor vehicles .....	5,395	1,647	14,437	11,322	111,464	165,971	15,773
30	Concessions and franchises .....	152	40	513	515	7,550	10,813	513
31	Other .....	734	316	1,724	960	18,477	23,362	3,802
32	Total, privileges, licences and permits .....	14,481	2,045	17,436	13,456	177,672	254,440	24,200
33	Sales of goods and services .....	19,411	11,506	32,425	23,132	237,773	272,405	50,128
	<u>Return on investments:</u>							
34	Remittances from own enterprises .....	7,668	3,788	26,466	18,357	167,955	167,458	27,090
35	Interest .....	14,072	3,601	36,719	12,550	192,367	341,917	50,653
36	Dividends, foreign exchange and other .....	—	—	15	607	25,148	574	8
37	Total, return on investment .....	21,740	7,389	63,200	31,514	385,470	509,949	77,751
	<u>Other revenue from own sources:</u>							
38	Contributions to government employees' and teachers' pen- sion plans operated by governments. ....	4,043	—	—	2,511	37,613	27,947	52
39	Postal revenue .....	—	—	—	—	—	—	—
40	Bullion and coinage .....	—	—	—	—	—	—	—
41	Fines and penalties .....	895	288	2,773	2,050	32,980	52,230	5,844
42	Miscellaneous .....	2,240	46	2,271	1,431	46,687	47,023	16,782
43	Total, other revenue from own sources .....	7,178	334	5,044	5,992	117,280	127,200	22,678
	<u>Transfers from government enterprises:</u>							
44	Federal government enterprises .....	118	5	3,170	—	12,135	5,258	1,189
45	Provincial government enterprises .....	—	—	1,764	—	642	16,176	2,410
46	Local government enterprises .....	—	—	—	—	—	—	—
47	Total, transfers from government enterprises .....	118	5	4,934	—	12,777	21,434	3,599
	<u>Transfers from the federal government:</u>							
48	General purpose .....	132,439	23,167	136,873	111,323	818,383	65,984	69,749
49	Specific purpose .....	124,767	28,893	124,949	121,560	470,528	1,089,012	177,833
50	Total, transfers from the federal government .....	257,206	52,060	261,822	232,883	1,288,911	1,154,996	247,582
51	Total consolidated revenue of provincial and local governments. ....	462,581	107,739	675,827	532,568	6,298,481	7,644,455	931,289

TABLEAU 5. Les revenus consolidés des gouvernements provinciaux et des administrations locales, par province  
Exercice terminé le plus près du 31 décembre 1971

Saskatchewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territories — Territoires du Nord- Ouest	Total	Sources de revenu	N°
milliers de dollars							
						<u>Les impositions:</u>	
52,619	192,031	266,701	—	—	2,967,097	Impôts sur le revenu des particuliers .....	1
—	—	—	—	—	101,252	Impôts sur la feuille de paye .....	2
10,950	68,090	80,708	—	—	785,824	Impôts sur le revenu des corporations .....	3
2,669	5,308	8,580	—	—	76,786	Taxes sur les primes d'assurance .....	4
11,125	18,736	12,685	—	188	393,200	Autres taxes diverses sur les corporations et les entreprises .....	5
—	—	—	—	—	—	Taxes sur certains paiements ou crédits remis à des non-résidents ..	6
155,642	264,070	416,511	1,472	1,398	3,424,401	Impôts sur la propriété foncière et personnelle .....	7
79,035	—	249,058	—	—	2,011,075	Taxes générales sur les ventes .....	8
53,203	85,411	109,862	2,472	2,270	1,167,748	Taxes sur les carburants .....	9
—	—	—	292	—	1,288	Taxes sur les boissons alcooliques .....	10
6,229	13,161	18,618	—	—	210,599	Taxes sur le tabac .....	11
631	2,079	3,213	—	—	53,127	Taxes sur les spectacles et droits d'entrée dans des lieux de diver- tisements.	12
—	—	6,540	—	1,154	86,326	Taxes sur divers biens et services .....	13
—	—	—	—	—	—	Droits de douane .....	14
—	4	22,661	—	—	137,878	Impôts sur les biens transmis par décès, sur les successions et sur les dons.	15
16,400	54,232	77,171	—	—	763,996	Primes d'assurance-hospitalisation et d'assurance-maladie .....	16
5,973	25,127	55,782	—	—	339,587	Cotisations à divers régimes d'assurance sociale .....	17
—	—	—	—	—	300,242	Cotisations aux régimes universels de rentes .....	18
936	4,570	1,460	2	—	67,043	Autres impositions diverses .....	19
395,412	732,819	1,329,550	4,238	5,010	12,887,469	Total des impositions .....	20
						<u>Revenus tirés des ressources naturelles:</u>	
2,394	1,948	2,890	98	82	25,034	Chasse et pêche .....	21
1,088	4,923	82,339	—	5	132,828	Forêt .....	22
3,388	2,518	10,054	—	—	55,093	Mines .....	23
28,557	274,196	47,250	—	—	351,575	Pétrole et gaz naturel .....	24
698	209	4,287	—	—	52,621	Ressources hydrauliques .....	25
4,979	3,818	3,867	—	11	23,392	Autres ressources naturelles non spécifiées .....	26
41,104	287,612	150,687	98	98	640,543	Total des revenus tirés des ressources naturelles .....	27
						<u>Privilèges, droits et permis:</u>	
335	2,696	1,192	25	108	112,626	Contrôle et réglementation du commerce des alcools .....	28
15,301	28,754	41,665	724	786	413,239	Véhicules automobiles .....	29
920	9,780	5,192	15	86	36,089	Concessions et franchises .....	30
2,910	11,464	15,531	144	106	79,510	Divers .....	31
19,466	52,694	63,580	908	1,086	641,464	Total des privilèges, droits et permis .....	32
41,078	83,827	110,690	2,450	6,628	891,453	Ventes de biens et de services .....	33
						<u>Revenus de placement:</u>	
35,807	78,591	87,041	1,387	2,176	623,784	Remises des entreprises publiques à leurs gouvernements respectifs	34
54,551	95,061	78,523	408	718	881,140	Intérêts .....	35
94	50	—	—	—	26,496	Dividendes, devises étrangères et autres revenus de placement .....	36
90,452	173,702	165,564	1,795	2,894	1,531,420	Total des revenus de placement .....	37
						<u>Divers autres revenus de sources propres:</u>	
2,834	21,611	—	—	—	96,611	Cotisations des fonctionnaires et des enseignants aux régimes de pension gérés par le gouvernement.	38
—	—	—	—	—	—	Revenu postal .....	39
—	—	—	—	—	—	Lingots et monnayage .....	40
5,968	14,867	9,993	89	77	128,054	Amendes et pénalités .....	41
7,681	20,392	4,220	10	52	148,835	Divers .....	42
16,483	56,870	14,213	99	129	373,500	Total des divers autres revenus de sources propres .....	43
						<u>Paiements de transfert des entreprises publiques:</u>	
266	—	1,267	—	9	23,417	Entreprises publiques fédérales .....	44
2,216	—	2,617	—	—	25,825	Entreprises publiques provinciales .....	45
862	6,881	—	—	—	7,743	Entreprises publiques locales .....	46
3,344	6,881	3,884	—	9	56,985	Total des paiements de transfert des entreprises publiques .....	47
						<u>Paiement de transfert du gouvernement fédéral:</u>	
113,418	20,441	5,793	7,143	49,142	1,553,855	À des fins générales .....	48
139,646	281,799	300,603	9,053	15,214	2,883,857	À des fins spécifiques .....	49
253,064	302,240	306,396	16,196	64,356	4,437,712	Total des paiements de transfert du gouvernement fédéral .....	50
860,403	1,696,645	2,144,564	25,784	80,210	21,460,546	Total des revenus consolidés pour les gouvernements provinciaux et les administrations locales.	51

TABLE 6. Consolidated Expenditure of Provincial and Local Governments, by Province  
Fiscal Year Ended Nearest to December 31, 1971

No.	Function	Newfoundland — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
thousands of dollars								
<u>General government:</u>								
1	Executive and legislative .....	2,273	509	2,438	3,270	19,225	22,150	5,993
2	Administrative .....	36,851	6,689	20,566	20,538	257,202	271,998	18,855
3	Contributions to trustee pension plans and pension pay- ments from government operated pension plans.	2,627	307	9,032	3,646	37,874	96,769	3,987
4	Other .....	1,146	983	3,617	907	24,498	10,767	5,504
5	Total, general government .....	42,897	8,488	35,653	28,361	338,799	401,684	34,339
<u>Protection of persons and property:</u>								
6	National defence .....	—	—	—	—	—	—	—
7	Courts of law .....	928	274	3,807	2,226	43,547	44,763	3,621
8	Correctional services .....	1,878	226	3,355	1,859	18,345	63,911	5,598
9	Police services .....	4,979	1,036	9,254	7,768	154,304	207,312	16,318
10	Firefighting services .....	2,423	244	6,629	5,114	61,924	93,453	9,807
11	Regulatory services .....	1,332	397	3,629	3,092	24,407	67,853	5,842
12	Other .....	943	119	2,346	2,235	23,636	24,776	4,344
13	Total, protection of persons and property .....	12,483	2,296	29,020	22,294	326,163	502,068	45,530
<u>Transportation and communications:</u>								
14	Air .....	—	—	—	—	13	418	—
15	Road .....	72,072	13,531	85,213	76,592	673,552	805,003	84,569
16	Rail .....	—	19	115	—	—	2,131	—
17	Water .....	191	7	920	1,112	3,203	—	—
18	Telecommunications .....	—	—	—	—	—	—	—
19	Postal services .....	—	—	—	—	—	—	—
20	Other .....	339	17	1,211	180	63,824	26,196	2,681
21	Total, transportation and communications .....	72,602	13,574	87,459	77,884	740,592	833,748	87,250
<u>Health:</u>								
22	Hospital care .....	62,024	12,085	104,973	77,142	882,654	1,124,905	117,393
23	Medical care .....	18,622	4,832	37,031	23,238	346,918	629,096	61,118
24	Preventive services .....	1,729	593	1,383	4,023	37,779	74,623	17,959
25	Other .....	984	1,391	7,705	4,122	37,546	10,027	10,312
26	Total, health .....	83,359	18,901	151,092	108,525	1,304,897	1,838,651	206,782
<u>Social welfare:</u>								
27	Universal pension plans .....	998	—	1,009	—	57,850	14,394	1,108
28	Old age security .....	—	—	—	—	—	—	—
29	Veterans' benefits .....	—	—	—	—	—	—	—
30	Unemployment insurance .....	54	20	111	—	—	666	120
31	Family and youth allowances .....	—	—	—	—	96,395	—	—
32	Workmen's compensation .....	5,939	546	7,647	5,709	67,233	108,025	7,616
33	Assistance to disabled, handicapped, unemployed and other needy individuals.	49,961	8,571	42,116	43,959	548,315	470,586	48,400
34	Other .....	672	337	2,000	45	14,834	4,485	12,026
35	Total, social welfare .....	57,624	9,474	52,883	49,713	784,627	598,156	69,270
<u>Education:</u>								
36	Primary and secondary .....	78,915	22,528	134,821	117,780	1,285,444	1,882,699	205,504
37	Post-secondary .....	37,625	6,119	46,040	28,674	370,250	559,413	66,470
38	Special retraining services .....	7,657	2,387	4,562	9,807	47,101	56,904	148
39	Other .....	4,396	151	5,934	2,799	2,391	30,890	2,268
40	Total, education .....	128,593	31,185	191,357	159,060	1,705,186	2,529,906	274,390
<u>Natural resources:</u>								
41	Fish and game .....	7,199	794	1,708	1,250	10,292	8,439	67
42	Forest .....	4,929	252	2,454	5,426	28,150	56,207	1,757
43	Mines .....	361	—	1,970	798	7,261	9,649	2,777
44	Oil and gas .....	—	—	—	—	—	—	1
45	Water power .....	—	—	—	—	6,606	—	15,762
46	Other .....	1,112	558	1,534	8,478	17,518	10,071	5,561
47	Total, natural resources .....	13,601	1,604	7,666	15,952	69,827	84,366	25,925

TABLEAU 6. Dépenses consolidées des gouvernements provinciaux et des administrations locales, par province  
Exercice terminé le plus près du 31 décembre 1971

Saskatchewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territories — Territoires du Nord- Ouest	Total	Fonction	N°
milliers de dollars							
4,081	7,757	3,692	36	318	71,742	<u>L'Administration:</u>	
26,634	60,089	82,663	2,188	28,795	833,068	L'exécutif et le législatif .....	1
4,931	16,772	18,711	—	—	194,656	La gestion .....	2
3,094	14,536	9,190	755	105	75,102	Contributions aux régimes de pension en fiducie et pensions versées en vertu des régimes de pensions gérés par le gouvernement.	3
38,740	99,154	114,256	2,979	29,218	1,174,568	Divers .....	4
						Total des dépenses pour l'Administration .....	5
						<u>Protection de la personne et de la propriété:</u>	
—	—	—	—	—	—	Défense nationale .....	6
3,267	16,580	12,804	435	456	132,708	Cours de justice .....	7
3,353	11,983	15,738	710	1,124	128,080	Tribunaux correctionnels .....	8
14,179	34,735	42,090	226	1,800	494,001	Police .....	9
6,705	24,461	27,404	332	618	239,114	Lutte contre les incendies .....	10
5,709	12,870	15,723	—	204	141,058	Services de réglementations .....	11
1,955	9,592	5,236	136	177	75,495	Divers .....	12
35,168	110,221	118,995	1,839	4,379	1,210,456	Total des dépenses pour la protection de la personne et de la propriété.	13
						<u>Transports et communications:</u>	
—	12	—	203	107	753	Transport aérien .....	14
116,939	194,735	211,696	6,064	3,666	2,343,632	Transport routier .....	15
—	133	—	—	—	2,398	Transport par chemin de fer .....	16
429	264	44,596	—	—	50,722	Transport par eau .....	17
543	—	—	15	—	558	Télécommunications .....	18
—	—	—	—	—	—	Services des postes .....	19
5,358	5,390	15,790	624	224	121,834	Divers .....	20
123,269	200,534	272,082	6,906	3,997	2,519,897	Total des dépenses pour les transports et les communications .....	21
						<u>Santé:</u>	
124,972	253,601	244,538	1,269	4,640	3,010,196	Soins hospitaliers .....	22
38,721	115,199	160,322	88	2,091	1,437,276	Soins médicaux .....	23
13,742	8,797	13,033	520	268	174,449	Services de soins préventifs .....	24
2,086	2,539	9,992	17	549	87,270	Divers .....	25
179,521	380,136	427,885	1,894	7,548	4,709,191	Total des dépenses pour la santé .....	26
						<u>Bien-être social:</u>	
954	3,999	2,598	—	—	82,910	Régimes universels de rentes .....	27
—	—	—	—	—	—	Pension de vieillesse .....	28
—	—	—	—	—	—	Prestations aux anciens combattants .....	29
66	347	573	—	—	1,957	Assurance-chômage .....	30
—	—	—	—	—	96,395	Allocations familiales et allocations aux jeunes .....	31
7,960	21,614	35,335	—	—	267,624	Prestations d'accident du travail .....	32
50,609	104,180	149,745	1,559	3,319	1,521,320	Allocations aux invalides, handicapés, chômeurs et autres personnes nécessiteuses.	33
6,868	5,753	4,484	178	928	52,610	Divers .....	34
66,457	135,893	192,735	1,737	4,247	2,022,816	Total des dépenses pour le bien-être social .....	35
						<u>Éducation:</u>	
176,392	374,394	431,062	6,336	25,044	4,740,919	Élémentaire et secondaire .....	36
53,283	202,721	123,056	159	—	1,493,810	Postsecondaire .....	37
968	119	—	33	960	130,646	Services particuliers de recyclage .....	38
5,870	4,521	7,194	15	170	66,599	Divers .....	39
236,513	581,755	561,312	6,543	26,174	6,431,974	Total des dépenses pour l'éducation .....	40
						<u>Ressources naturelles:</u>	
1,539	4,793	2,820	—	866	39,767	Chasse et pêche .....	41
8,401	18,270	48,545	—	—	174,391	Forêt .....	42
1,833	1,001	6,794	—	1	32,445	Mines .....	43
463	4,566	—	—	—	5,030	Pétrole et gaz naturel .....	44
1,857	6,349	15,103	—	—	45,677	Énergie hydraulique .....	45
6,843	4,598	9,432	—	3	65,708	Divers .....	46
20,936	39,577	82,694	—	870	363,018	Total des dépenses pour les ressources naturelles .....	47

TABLE 6. Consolidated Expenditure of Provincial and Local Governments, by Province - Concluded  
Fiscal Year Ended Nearest to December 31, 1971

No.	Function	Newfoundland — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
thousands of dollars								
<u>Agriculture, trade and industry, and tourism:</u>								
48	Agriculture .....	4,969	3,191	6,880	4,667	80,595	68,474	12,184
49	Trade and industry .....	26,019	3,046	9,382	2,543	38,304	17,433	3,904
50	Tourism .....	1,829	712	2,073	3,067	4,823	16,075	1,249
51	Total, agriculture, trade and industry, and tourism .....	32,817	6,949	18,335	10,277	123,722	101,982	17,337
<u>Environment:</u>								
52	Water purification and supply .....	13,111	836	11,423	7,672	102,822	80,050	18,819
53	Sewage collection and disposal .....	8,128	272	10,571	4,151	32,441	128,679	11,516
54	Garbage and waste collection and disposal .....	1,544	177	2,841	1,487	25,416	45,058	4,707
55	Pollution control .....	877	509	44	—	4,773	12,609	128
56	Other .....	1,208	—	504	219	2,296	2,906	467
57	Total, environment .....	24,868	1,794	25,383	13,529	167,748	269,302	35,637
<u>Recreation and culture:</u>								
58	Recreational facilities .....	5,650	2,060	5,363	9,438	74,387	156,306	29,858
59	Cultural facilities .....	1,939	417	3,769	2,051	24,408	72,453	8,522
60	Other .....	303	19	207	37	53,154	6,521	3,137
61	Total, recreation and culture .....	7,892	2,496	9,339	11,526	151,949	235,280	41,517
<u>Labour, employment and immigration:</u>								
62	Labour and employment .....	—	243	588	1,411	15,850	1,557	531
63	Immigration .....	—	—	—	—	4,962	218	—
64	Other .....	—	—	—	—	—	1,164	—
65	Total, labour, employment and immigration .....	—	243	588	1,411	20,812	2,939	531
<u>Housing:</u>								
66	General assistance .....	7,084	2,230	3,886	2,739	43,539	65,524	5,235
67	Home buyer assistance .....	—	—	1,106	—	6,857	—	—
68	Real property tax subsidies .....	—	—	—	—	6,292	187,299	—
69	Total, housing .....	7,084	2,230	4,992	2,739	56,688	252,823	5,235
70	Foreign affairs and international assistance .....	—	—	—	—	—	—	—
71	Supervision and development of regions and municipalities ...	39,870	1,095	652	9,094	22,340	41,962	4,480
72	Research establishments .....	—	—	1,126	1,026	9,105	4,982	—
73	Transfers to own enterprises .....	2,109	1,978	9,174	2,817	—	32,731	7,002
<u>Debt charges:</u>								
74	Interest .....	46,254	9,502	74,811	37,357	473,058	584,493	62,321
75	Other .....	8,932	225	3,087	909	42,626	5,653	2,790
76	Total, debt charges .....	55,186	9,727	77,898	38,266	515,684	590,146	65,111
77	Other expenditure .....	302	205	4,753	1,762	5,245	86,728	6,778
78	Total, consolidated provincial - local expenditure ....	581,287	112,239	707,370	554,236	6,343,384	8,407,454	927,114

TABLEAU 6. Dépenses consolidées des gouvernements provinciaux et des administrations locales, par province — fin  
Exercice terminé le plus près du 31 décembre 1971

Saskatchewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territories — Territoires du Nord- Ouest	Total	Fonction	N <sup>o</sup>
milliers de dollars							
						<u>Agriculture, commerce, industrie et tourisme:</u>	
15,398	20,765	10,373	146	—	227,642	Agriculture .....	48
1,112	10,658	6,128	38	3,367	121,934	Commerce et industrie .....	49
863	1,804	3,619	279	376	36,769	Tourisme .....	50
17,373	33,227	20,120	463	3,743	386,345	Total des dépenses pour l'agriculture, le commerce, l'industrie et le tourisme.	51
						<u>Environnement:</u>	
8,872	22,949	26,147	539	2,946	296,186	Approvisionnement d'eau et épuration de l'eau .....	52
6,662	25,532	41,998	145	660	270,755	Canalisation d'égout et traitement des eaux vannes .....	53
2,970	10,562	13,311	111	173	108,357	Enlèvement et destruction des ordures ménagères et des déchets .....	54
92	811	1,131	103	20	21,097	Contrôle de la pollution .....	55
107	2,503	264	34	—	10,508	Divers .....	56
18,703	62,357	82,851	932	3,799	706,903	Total des dépenses pour l'environnement .....	57
						<u>Récréation et culture:</u>	
8,998	34,794	59,698	343	1,144	388,039	Installations récréatives .....	58
6,177	13,763	15,934	618	193	150,244	Installations culturelles .....	59
885	2,360	2,937	7	30	69,597	Divers .....	60
16,060	50,917	78,569	968	1,367	607,880	Total des dépenses pour la récréation et la culture .....	61
						<u>Travail, emploi et immigration:</u>	
583	1,165	1,656	—	—	23,584	Travail et emploi .....	62
33	—	—	—	—	5,213	Immigration .....	63
—	—	—	—	—	1,164	Divers .....	64
616	1,165	1,656	—	—	29,961	Total des dépenses pour le travail, l'emploi et l'immigration ....	65
						<u>Logement:</u>	
2,948	8,839	15,304	73	3,353	160,754	Aide générale .....	66
12,331	—	—	—	—	20,294	Aide aux acheteurs de maison .....	67
—	23,417	66,176	—	—	283,184	Subventions relatives à l'impôt foncier .....	68
15,279	32,256	81,480	73	3,353	464,232	Total des dépenses pour le logement .....	69
—	—	—	—	—	—	Affaires extérieures et aide à l'étranger .....	70
1,641	11,969	1,218	807	3,228	138,356	Contrôle et mise en valeur des régions et des localités .....	71
1,840	4,140	—	—	—	22,219	Établissements de recherche .....	72
1,442	5,440	276	—	—	62,969	Palements de transfert des gouvernements à leurs entreprises propres	73
						<u>Service de la dette:</u>	
57,021	127,149	91,028	1,795	2,289	1,567,078	Intérêts .....	74
3,328	6,373	5,819	—	14	79,756	Autres dépenses .....	75
60,349	133,522	96,847	1,795	2,303	1,646,834	Total du service de la dette .....	76
7,274	16,201	19,200	80	15	148,543	Diverses autres dépenses .....	77
841,181	1,898,464	2,152,176	27,016	94,241	22,646,162	Total des dépenses consolidées des gouvernements provinciaux et des administrations locales.	78

TABLE 7. Consolidated Government Revenue as per System of National Accounts  
Fiscal Year Ended Nearest to December 31, 1971

		System of national accounts — Système des comptes nationaux			
		Financial management system	Direct taxes		Indirect taxes
		—	—		
		Système de la gestion des finances publiques	Impôts directs		
			Persons	Business	—
			Particuliers	Entreprises	Impôts indirects
No.	Revenue source		thousands of dollars		
	<u>Taxes:</u>				
1	Personal income taxes .....	10,194,479	10,194,479	—	—
2	Payroll taxes .....	101,252	101,252	—	—
3	Corporation income taxes .....	3,181,456	—	3,181,456	—
4	Taxes on insurance premiums .....	77,178	392	—	76,786
5	Other taxes on corporation and businesses .....	393,200	—	—	393,200
6	Tax on certain payments or credits to non-residents .....	287,727	—	287,727	—
7	Real and personal property taxes .....	3,424,401	—	—	3,424,401
8	General sales taxes .....	4,664,315	—	—	4,664,315
9	Motive fuel taxes .....	1,167,748	—	—	1,167,748
10	Alcoholic beverages taxes .....	399,787	—	—	399,787
11	Tobacco taxes .....	757,113	—	—	757,113
12	Taxes on amusements and admissions to places of entertainment .....	53,127	—	—	53,127
13	Taxes on other commodities and services .....	132,801	—	—	132,801
14	Custom duties .....	988,599	—	—	988,599
15	Taxes on estates, successions and gifts .....	269,894	269,894	—	—
16	Hospital and medical care insurance premiums .....	763,996	—	—	—
17	Social insurance levies .....	910,181	910,181	—	—
18	Universal pension plan levies .....	1,126,472	1,126,472	—	—
19	Other taxes .....	70,993	—	—	70,291
20	Total, taxes .....	28,964,719	12,602,670	3,469,183	12,128,168
	<u>Natural resource revenue:</u>				
21	Fish and game .....	25,034	—	—	2,802
22	Forests .....	132,828	—	10,257	16,721
23	Mines .....	55,093	—	36,438	8,937
24	Oil and gas .....	351,575	—	—	53,663
25	Water power .....	52,621	—	—	31,691
26	Other non-specified natural resources .....	31,554	—	—	21,576
27	Total, natural resource revenue .....	648,705	—	46,695	135,390
	<u>Privileges, licences and permits:</u>				
28	Liquor control and regulations .....	112,626	—	—	112,626
29	Motor vehicles .....	413,239	—	—	221,508
30	Concessions and franchises .....	36,089	—	—	—
31	Other .....	100,296	5,448	—	84,550
32	Total, privileges, licences and permits .....	662,250	5,448	—	418,684
33	Sales of goods and services .....	1,252,945	—	471	99,454
	<u>Return on investments:</u>				
34	Remittances from own enterprises .....	634,856	—	—	556,435
35	Interest .....	1,841,415	—	—	38,157
36	Dividends, foreign exchange and other .....	220,674	—	—	—
37	Total, return on investments .....	2,696,945	—	—	594,592
	<u>Other revenue from own sources:</u>				
38	Contributions to government employees' and teachers' pension plans operated by governments .....	281,912	267,245	7,856	—
39	Postal revenue .....	486,581	—	—	—
40	Bullion and coinage .....	23,550	—	—	—
41	Fines and penalties .....	140,248	271	1,420	44,808
42	Miscellaneous .....	159,504	—	—	13,818
43	Total, other revenue from own sources .....	1,091,795	267,516	9,276	58,626
	<u>Transfers from government enterprises:</u>				
44	Federal government enterprises .....	23,417	—	—	14,012
45	Provincial government enterprises .....	25,825	—	—	25,825
46	Local government enterprises .....	7,743	—	—	7,743
47	Total, transfers from government enterprises .....	56,985	—	—	47,580
48	Total, consolidated government revenue .....	35,374,344	12,875,634	3,525,625	13,482,494

TABLEAU 7. Revenus publics consolidés selon le système des comptes nationaux  
Exercice terminé le plus près du 31 décembre 1971

System of national accounts - Système des comptes nationaux				
Other current transfers from persons — Autres paiements courants des particuliers	Investment income — Revenus de placement	Other revenue — Revenus autres que les impôts et les paiements courants	Sources de revenu	Nº
milliers de dollars				
			<u>Les impositions:</u>	
—	—	—	Impôts sur le revenu des particuliers .....	1
—	—	—	Impôts sur la feuille de paye .....	2
—	—	—	Impôts sur le revenu des corporations .....	3
—	—	—	Taxes sur les primes d'assurance .....	4
—	—	—	Autres taxes diverses sur les corporations et les entreprises .....	5
—	—	—	Taxe sur certains paiements ou crédits remis à des non-résidents .....	6
—	—	—	Impôts sur la propriété foncière et personnelle .....	7
—	—	—	Taxes générales sur les ventes .....	8
—	—	—	Taxes sur les carburants .....	9
—	—	—	Taxes sur les boissons alcooliques .....	10
—	—	—	Taxes sur le tabac .....	11
—	—	—	Taxes sur les spectacles et droits d'entrée dans des lieux de divertissements .....	12
—	—	—	Taxes sur divers biens et services .....	13
—	—	—	Droits de douane .....	14
—	—	—	Impôts sur les biens transmis par décès, sur les successions et sur les dons .....	15
763,996	—	—	Primes d'assurance-hospitalisation et d'assurance-maladie .....	16
—	—	—	Cotisations à divers régimes d'assurance sociale .....	17
702	—	—	Cotisations aux régimes universels de rentes .....	18
—	—	—	Autres impositions diverses .....	19
764,698	—	—	Total des impositions .....	20
			<u>Revenus tirés des ressources naturelles:</u>	
21,493	—	739	Chasse et pêche .....	21
—	101,285	4,565	Forêt .....	22
—	8,340	1,378	Mines .....	23
—	276,582	21,330	Pétrole et gaz naturel .....	24
—	20,262	668	Ressources hydrauliques .....	25
—	898	9,080	Autres ressources naturelles non spécifiées .....	26
21,493	407,367	37,760	Total des revenus tirés des ressources naturelles .....	27
			<u>Privilèges, droits et permits:</u>	
—	—	—	Contrôle et réglementation du commerce des alcools .....	28
181,747	—	9,984	Véhicules automobiles .....	29
—	—	36,089	Concessions et franchises .....	30
771	86	9,441	Divers .....	31
182,518	86	55,514	Total des privilèges, droits et permis .....	32
20,442	44,251	1,088,327	Ventes de biens et de services .....	33
			<u>Revenus de placement:</u>	
—	78,421	—	Remises des entreprises publiques à leurs gouvernements respectifs .....	34
—	1,803,258	—	Intérêts .....	35
—	220,674	—	Dividendes, devises étrangères et autres revenus de placement .....	36
—	2,102,353	—	Total des revenus de placement .....	37
			<u>Divers autres revenus de sources propres:</u>	
—	—	6,811	Cotisations des fonctionnaires et des enseignants aux régimes de pension gérés par le gouvernement .....	38
—	—	486,581	Revenu postal .....	39
—	—	23,550	Lingots et monnayage .....	40
89,205	—	4,544	Amendes et pénalités .....	41
—	—	145,686	Divers .....	42
89,205	—	667,172	Total des divers autres revenus de sources propres .....	43
			<u>Paievements de transfert des entreprises publiques:</u>	
—	—	9,405	Entreprises du gouvernement fédéral .....	44
—	—	—	Entreprises des gouvernements provinciaux .....	45
—	—	—	Entreprises des administrations locales .....	46
—	—	9,405	Total des paiements de transfert des entreprises publiques .....	47
1,078,356	2,554,057	1,858,178	Total des revenus publics consolidés .....	48

TABLE 8. Consolidated Government Expenditure as per System of National Accounts  
Fiscal Year Ended Nearest to December 31, 1971

No.	Function	Financial management system — Système de la gestion des finances publiques	System of national accounts	
			Système des comptes nationaux	
			Purchases of goods and services — Achats de biens et services	Transfers to — Transferts aux
				Persons — Particuliers
			thousands of dollars	
	<u>General government:</u>			
1	Executive and legislative .....	112,905	112,550	355
2	Administrative .....	1,488,579	1,437,836	10,695
3	Contributions to trustee pension plans and pension payments from government operated pension plans.	470,678	153,650	314,628
4	Other .....	211,865	192,701	7,860
5	Total, general government .....	2,284,027	1,896,737	333,538
	<u>Protection of persons and property:</u>			
6	National defence .....	1,871,633	1,871,057	576
7	Courts of law .....	161,398	159,083	2,290
8	Correctional services .....	209,386	209,026	359
9	Police services .....	646,867	646,803	64
10	Firefighting services .....	239,114	239,105	2
11	Regulatory services .....	161,969	157,906	2,095
12	Other .....	84,068	75,438	8,583
13	Total, protection of persons and property .....	3,374,435	3,358,418	13,969
	<u>Transportation and communication:</u>			
14	Air .....	298,073	296,564	46
15	Road .....	2,360,275	2,249,368	793
16	Rail .....	105,537	6,943	7,670
17	Water .....	233,504	224,447	36
18	Telecommunications .....	30,237	29,683	11
19	Postal services .....	496,025	—	—
20	Other .....	159,299	158,654	645
21	Total, transportation and communications .....	3,682,950	2,965,659	9,201
	<u>Health:</u>			
22	Hospital care .....	3,012,047	3,002,219	8,600
23	Medical care .....	1,437,389	1,387,532	49,857
24	Preventive services .....	211,029	178,693	32,319
25	Other .....	182,243	142,141	39,998
26	Total, health .....	4,842,708	4,710,585	130,774
	<u>Social welfare:</u>			
27	Universal pension plans .....	227,289	36,228	191,061
28	Old age security .....	2,205,355	—	2,179,755
29	Veterans' benefits .....	422,354	100,198	303,556
30	Unemployment insurance .....	1,206,468	58,951	1,147,517
31	Family and youth allowances .....	712,636	—	712,636
32	Workmen's compensation .....	273,060	48,581	223,535
33	Assistance to disabled, handicapped and other needy individuals .....	1,682,749	152,827	1,528,819
34	Other .....	237,873	169,418	68,240
35	Total, social welfare .....	6,967,784	566,203	6,355,119
	<u>Education:</u>			
36	Primary and secondary .....	4,855,097	4,767,462	87,602
37	Post-secondary .....	1,508,774	374,921	1,133,185
38	Special retraining services .....	98,475	88,606	9,869
39	Other .....	75,633	50,854	23,899
40	Total, education .....	6,537,979	5,281,843	1,254,555
	<u>Natural resources:</u>			
41	Fish and game .....	110,249	96,605	517
42	Forests .....	197,522	186,478	1,049
43	Mines .....	76,425	61,218	851
44	Oil and gas .....	5,095	4,939	155
45	Water power .....	103,522	100,653	296
46	Other .....	136,555	122,453	1,375
47	Total, natural resources .....	629,368	572,346	4,243

TABLEAU 8. Dépenses publiques consolidées selon le système des comptes nationaux  
Exercice terminé le plus près du 31 décembre 1971

System of national accounts — Système des comptes nationaux				
Transfers to — Transferts aux		Other expenditure — Dépenses autres que les achats et les transferts	Fonction	N°
Business — Entreprises	Non-residents — Non-résidents			
milliers de dollars				
			<u>L'Administration:</u>	
—	—	—	L'exécutif et le législatif .....	1
446	—	39,602	La gestion .....	2
—	2,400	—	Contributions aux régimes de pension en fiducie et pensions versées en vertu des régimes de pension gérés par le gouvernement.	3
—	—	11,304	Divers .....	4
446	2,400	50,906	Total des dépenses pour l'Administration .....	5
			<u>Protection de la personne et de la propriété:</u>	
—	—	—	Défense nationale .....	6
—	—	25	Cours de justice .....	7
—	—	1	Tribunaux correctionnels .....	8
—	—	—	Police .....	9
—	—	7	Lutte contre les incendies .....	10
1,520	—	448	Services de réglementations .....	11
—	—	47	Divers .....	12
1,520	—	528	Total des dépenses pour la protection de la personne et de la propriété ...	13
			<u>Transports et communications:</u>	
1,463	—	—	Transport aérien .....	14
2,017	—	108,097	Transport routier .....	15
90,800	—	124	Transport par chemin de fer .....	16
8,340	—	681	Transport par eau .....	17
543	—	—	Télécommunications .....	18
—	—	496,025	Service des postes .....	19
—	—	—	Divers .....	20
103,163	—	604,927	Total des dépenses pour les transports et les communications .....	21
			<u>Santé:</u>	
—	—	1,228	Soins hospitaliers .....	22
—	—	—	Soins médicaux .....	23
—	—	17	Services de soins préventifs .....	24
—	—	104	Divers .....	25
—	—	1,349	Total des dépenses pour la santé .....	26
			<u>Bien-être social:</u>	
—	—	—	Régimes universels de rentes .....	27
—	25,600	—	Pension de vieillesse .....	28
—	18,600	—	Prestations aux anciens combattants .....	29
—	—	—	Assurance-chômage .....	30
—	—	—	Allocations familiales et allocations aux jeunes .....	31
—	—	944	Prestations d'accident du travail .....	32
999	—	104	Allocations aux invalides, handicapés, chômeurs et autres personnes nécessi- teuses.	33
173	—	42	Divers .....	34
1,172	44,200	1,090	Total des dépenses pour le bien-être social .....	35
			<u>Éducation:</u>	
4	—	29	Élémentaire et secondaire .....	36
—	—	668	Postsecondaire .....	37
—	—	—	Services particuliers de recyclage .....	38
836	—	44	Divers .....	39
840	—	741	Total des dépenses pour l'éducation .....	40
			<u>Ressources naturelles:</u>	
12,304	—	823	Chasse et pêche .....	41
6,725	—	3,270	Forêt .....	42
14,344	—	12	Mines .....	43
—	—	1	Pétrole et gaz naturel .....	44
2,138	—	435	Énergie hydraulique .....	45
8,693	—	4,034	Divers .....	46
44,204	—	8,575	Total des dépenses pour les ressources naturelles .....	47

TABLE 8. Consolidated Government Expenditure as per System of National Accounts — Concluded  
Fiscal Year Ended Nearest to December 31, 1971

No.	Function	Financial management system — Système de la gestion des finances publiques	System of national accounts — Système des comptes nationaux	
			Purchases of goods and services — Achats de biens et services	Transfers to — Transferts aux
				Persons — Particuliers
			thousands of dollars	
	<u>Agriculture, trade and industry, and tourism:</u>			
48	Agriculture .....	684,653	355,102	27,043
49	Trade and industry .....	466,636	223,743	2,382
50	Tourism .....	48,099	45,600	1,811
51	Total, agriculture, trade and industry, and tourism .....	1,199,388	624,445	31,236
	<u>Environment:</u>			
52	Water purification and supply .....	296,831	296,184	645
53	Sewage collection and disposal .....	270,755	270,755	—
54	Garbage and waste collection and disposal .....	108,357	108,357	—
55	Pollution control .....	21,097	20,862	5
56	Other .....	16,995	15,114	883
57	Total, environment .....	714,035	711,272	1,533
	<u>Recreation and culture:</u>			
58	Recreational facilities .....	430,726	412,577	2,099
59	Cultural facilities .....	191,329	162,859	27,633
60	Other .....	137,734	82,262	55,400
61	Total, recreation and culture .....	759,789	657,698	85,132
	<u>Labour, employment and immigration:</u>			
62	Labour and employment .....	240,307	168,922	68,994
63	Immigration .....	29,939	28,437	1,502
64	Other .....	19,990	13,477	6,513
65	Total, labour, employment and immigration .....	290,236	210,836	77,009
	<u>Housing:</u>			
66	General assistance .....	206,167	171,399	1,871
67	Home buyer assistance .....	20,294	—	—
68	Real property tax subsidies .....	283,184	386	171,533
69	Total, housing .....	509,645	171,785	173,404
70	Foreign affairs and international assistance .....	311,499	97,154	12,345
71	Supervision and development of regions and municipalities .....	209,452	200,164	5,912
72	Research establishments .....	353,700	285,606	67,863
73	Transfers to own enterprises .....	335,442	1	—
	<u>Debt charges:</u>			
74	Interest .....	2,942,065	16,364	2,924,429
75	Other .....	127,337	8,571	76,044
76	Total, debt charges .....	3,069,402	24,935	3,000,473
77	Other expenditure .....	203,680	67,060	12,253
78	Total, consolidated government expenditure .....	36,275,519	22,402,747	11,568,559

TABLEAU 8. Dépenses publiques consolidées selon le système des comptes nationaux - fin  
Exercice terminé le plus près du 31 décembre 1971

System of national accounts - Système des comptes nationaux			Fonction	N°
Transfers to - Transferts aux		Other expenditure - Dépenses autres que les achats et les transferts		
Business - Entreprises	Non-residents - Non-résidents			
milliers de dollars				
			<u>Agriculture, commerce, industrie et tourisme:</u>	
299,262	-	3,246	Agriculture .....	48
239,232	-	1,279	Commerce et industrie .....	49
365	-	323	Tourisme .....	50
538,859	-	4,848	Total des dépenses pour l'agriculture, le commerce, l'industrie et le tourisme.	51
			<u>Environnement:</u>	
-	-	2	Approvisionnement d'eau et épuration de l'eau .....	52
-	-	-	Canalisation d'égout et traitement des eaux vannes .....	53
-	-	-	Enlèvement et destruction des ordures ménagères et des déchets .....	54
230	-	-	Contrôle de la pollution .....	55
-	-	998	Divers .....	56
230	-	1,000	Total des dépenses pour l'environnement .....	57
			<u>Récréation et culture:</u>	
263	-	15,787	Installations récréatives .....	58
-	-	837	Installations culturelles .....	59
70	-	2	Divers .....	60
333	-	16,626	Total des dépenses pour la récréation et la culture .....	61
			<u>Travail, emploi et immigration:</u>	
2,391	-	-	Travail et emploi .....	62
-	-	-	Immigration .....	63
-	-	-	Divers .....	64
2,391	-	-	Total des dépenses pour le travail, l'emploi et l'immigration .....	65
			<u>Logement:</u>	
32,891	-	6	Aide générale .....	66
20,294	-	-	Aide aux acheteurs de maison .....	67
111,265	-	-	Subventions relatives à l'impôt foncier .....	68
164,450	-	6	Total des dépenses pour le logement .....	69
-	202,000	-	Affaires extérieures et aide à l'étranger .....	70
591	-	2,785	Contrôle et mise en valeur des régions et des localités .....	71
-	-	231	Établissements de recherche .....	72
195,915	-	139,526	Paiements de transfert des gouvernements à leurs entreprises propres .....	73
			<u>Service de la dette:</u>	
1,272	-	-	Intérêts .....	74
-	-	42,722	Autres dépenses .....	75
1,272	-	42,722	Total du service de la dette .....	76
-	-	124,367	Diverses autres dépenses .....	77
1,055,386	248,600	1,000,227	Total des dépenses publiques consolidées .....	78

TABLE 9. Reconciliation of Consolidated Government Revenue as per the Financial Management System to Revenue as per the System of National Accounts

Fiscal Year Ended Nearest to December 31, 1971

No.	Item	Financial management system — Système de la gestion des finances publiques	System of national accounts — Système des comptes nationaux		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
millions of dollars					
1	Consolidated revenue (as per Table 7) .....	35,374.3	12,875.6	3,525.6	13,482.5
2	<u>Add:</u> Personal income tax collection allocated to provincial tax collection agreement account. ....	1,885.0	1,885.0	—	—
3	Corporation income tax on an accrual basis .....	3,289.1	—	3,289.1	—
4	Remitted profits of the Bank of Canada and unremitted profits of liquor boards. ....	236.8	—	—	— 15.7
5	Contributions of governments as employers to government employees' pension plans and social insurance programs which they operate. ....	1,148.4	1,148.4	—	—
6	Other additions .....	392.5	27.9	—	16.2
7	Total additions .....	6,951.8	3,061.3	3,289.1	0.5
8	<u>Deduct:</u> Federal payments of federal income tax .....	1,792.9	1,792.9	—	—
9	Corporation income tax collections .....	2,947.4	— 66.0	3,013.4	—
10	Adjustment to intergovernment transfers(1) .....	679.9	—	—	—
11	Revenue of the Post Office and the Bank of Canada .....	752.1	—	—	—
12	Proceeds from sales of land and used assets .....	76.0	—	—	—
13	Proceeds from sales of other goods and services .....	1,120.6	—	—	—
14	Revenue of the Canada Pension Plan and the Quebec Pension Plan .....	1,527.4	1,126.4	—	—
15	Other deductions .....	— 308.7	855.4	— 37.0	7.2
16	Total deductions .....	8,587.6	3,708.7	2,976.4	7.2
17	Revenue on a national accounts basis .....	33,738.5	12,228.2	3,838.3	13,475.8

(1) For National Accounts purposes, all intergovernment transfers are as per the records of the paying government. For financial management purposes, intergovernment transfers paid are as per the records of the paying government but intergovernment transfers received are as per the records of the receiving governments. The difference in sources of information between the two systems necessitates an adjustment.

Note: The National Accounts data to which the consolidated government transactions are reconciled are aggregates of the related federal and provincial government sub-sector's data for the four quarters corresponding to the fiscal year of these governments (April 1 to March 31) plus the related local government sub-sector calendar year data established for purposes of Statistics Canada, National Income and Expenditure Accounts (Catalogue 13-001).

TABLE 10. Reconciliation of Consolidated Expenditure as per the Financial Management System to Revenue as per the System of National Accounts

Fiscal Year Ended Nearest to December 31, 1971

No.	Item	Financial management system — Système de la gestion des finances publiques	System of national accounts — Système des comptes nationaux		
			Purchases of goods and services — Achats de biens et de services	Transfers to — Transferts aux	
				Persons(1) — Particuliers(1)	Business — Entreprises
				millions of dollars	
1	Consolidated expenditure (as per Table 9) .....	36,275.5	19,833.6	11,568.5	1,055.4
2	<u>Add:</u> Depreciation or capital consumption as per system of national accounts .....	1,224.0	1,224.0	—	—
3	Contribution of governments as employers to pension plans and social insurance programs which they operate .....	1,168.2	434.7	733.5	—
4	Other additions .....	266.8	102.7	91.5	— 9.0
5	Total additions .....	2,659.0	1,761.4	825.0	— 9.0
6	<u>Deduct:</u> Purchases of land and used assets .....	177.4	24.0	—	—
7	Purchases of new fixed assets .....	3,278.5	3,278.5	—	—
8	Proceeds from sales of goods and services .....	1,071.8	1,067.3	4.8	—
9	Expenditure of the Post Office and the Bank of Canada .....	513.9	20.7	—	—
10	Expenditure of the Canada Pension Plan and the Quebec Pension Plan ....	202.3	11.2	191.1	—
11	Other deductions .....	908.1	376.5	95.6	0.8
12	Total deductions .....	6,152.0	4,778.2	291.5	0.8
13	Current expenditure on a national accounts basis .....	32,782.5	16,816.8	12,102.0	1,045.6

(1) Includes \$2,944,300,000 on the public debt.

(2) Government payments to hospitals are treated as intergovernment transfers (payments among government sub-sectors) according to the system of national accounts, whereas they are considered as "purchases of goods and services" within the financial management system, since hospitals are an integral part of the government universe. To reconcile public expenditure established by the two systems, it is necessary to remove the amounts concerned from "purchases of goods and services" and show them under "transfers".

Note: See Table 9.

TABLEAU 9. Concordance entre les revenus publics consolidés selon le système de la gestion des finances publiques et les revenus selon le système des comptes nationaux  
Exercice terminé le plus près du 31 décembre 1971

System of national accounts — Système des comptes nationaux			Poste	N <sup>o</sup>
Other current transfers from persons — Paievements courants des particuliers autres que les impôts	Investment income — Revenus de placement	Other revenue — Revenus autres que les impôts et les paievements courants		
millions de dollars				
1,078.3	2,554.1	1,858.2	Revenus consolidés selon le tableau 7 .....	1
—	—	—	<u>Additionner:</u>	
—	—	—	Rentrées de l'impôt sur le revenu des particuliers portées au compte des provinces en vertu des accords de perceptions fiscales.	2
—	252.5	—	Impôts sur le revenu des corporations selon la comptabilité d'exercice .....	3
—	—	—	Bénéfices remis par la Banque du Canada et bénéfices non remis des régies des alcools.	4
10.6	337.8	—	Contributions des gouvernements, en tant qu'employeur aux régimes de pension et d'assurance sociale qu'ils gèrent.	5
10.6	590.3	—	Autres additions .....	6
—	—	—	Total des additions .....	7
—	—	—	<u>Déduire:</u>	
—	—	—	Montants de l'impôt sur le revenu des particuliers que le gouvernement fédéral remet aux provinces.	8
—	—	—	Rentrées de l'impôt sur le revenu des corporations .....	9
—	—	679.9	Ajustements aux paiements de transfert intergouvernemental .....	10
—	—	752.1	Revenus des Postes et de la Banque du Canada .....	11
—	—	76.0	Produits de la vente de terrains et de biens usagés .....	12
—	—	1,120.6	Produits de la vente de divers biens et services .....	13
—	397.6	3.4	Revenu du Régime de pension du Canada et de la Régie des rentes du Québec .....	14
12.4	— 372.9	— 773.8	Autres déductions .....	15
12.4	24.7	1,858.2	Total des déductions .....	16
1,076.5	3,119.7	—	Revenus selon le système des comptes nationaux .....	17

(1) Aux fins du système des comptes nationaux, tous les paiements de transfert intergouvernemental sont tirés des états financiers des gouvernements qui les versent, alors que le système de la gestion des finances publiques procède selon deux critères: les montants versés sont tels qu'ils apparaissent dans les états financiers des gouvernements qui les payent et les montants reçus sont ceux qui sont indiqués dans les états financiers des gouvernements qui les reçoivent. Cette façon différente entre les deux systèmes de rapporter ces montants exige le rajustement indiqué ci-dessus.

Nota: Les données selon le système des comptes nationaux, obtenues au moyen des ajustements apportés aux finances publiques consolidées tels qu'ils sont indiqués ci-dessus, forment les données de l'ensemble des sous-secteurs fédéral et provincial pour les quatre trimestres compris dans l'exercice de chacun des gouvernements concernés (du 1<sup>er</sup> avril au 31 mars), ainsi que les données des administrations locales, lesquelles sont sur la base de l'année civile. Les données sont établies aux fins de la publication de Statistique Canada intitulée "Comptes nationaux des revenus et des dépenses" (N<sup>o</sup> 13-001 au catalogue).

TABLEAU 10. Concordance entre les dépenses publiques consolidées selon le système de la gestion des finances publiques et les dépenses selon le système des comptes nationaux  
Exercice financier terminé le plus près du 31 décembre 1971

System of national accounts — Système des comptes nationaux			Poste	N <sup>o</sup>
Transfers to — Transferts aux		Other — Autres dépenses		
Hospitals(2) — Hôpitaux(2)	Non-residents — Non-résidents			
millions de dollars				
2,569.1	248.6	1,000.3	Dépenses consolidées selon le tableau 8 .....	1
—	—	—	<u>Additionner:</u>	
—	—	—	Amortissement ou provisions pour l'usure des biens capitaux selon les comptes nationaux.	2
—	—	—	Contributions des gouvernements, en tant qu'employeur, au régimes de pension et d'assurance sociale qu'ils gèrent.	3
—	—	81.6	Autres additions .....	4
—	—	81.6	Total des additions .....	5
—	—	153.4	<u>Déduire:</u>	
—	—	—	Achats de terrains et de biens usagés .....	6
—	—	—	Dépenses en nouvelles immobilisations .....	7
—	—	— 0.3	Produits de la vente de biens et de services .....	8
—	—	493.2	Dépenses des Postes et de la Banque du Canada .....	9
—	—	—	Dépenses du Régime de pension du Canada et de la Régie des rentes du Québec .....	10
—	— 0.4	435.6	Autres déductions .....	11
—	— 0.4	1,081.9	Total des déductions .....	12
2,569.1	249.0	—	Dépenses courantes selon le système des comptes nationaux .....	13

(1) Comprennent l'intérêt sur la dette publique au montant de \$2,944,300,000.

(2) Les paiements que les gouvernements versent aux hôpitaux sont considérés comme des paiements de transfert (paiements entre sous-secteurs de gouvernement) aux hôpitaux selon le système des comptes nationaux, alors qu'ils constituent des "achats de biens et de service" selon le système de la gestion des finances publiques, étant donné que les hôpitaux y forment une partie intégrante de l'univers gouvernemental. Pour qu'il y ait concordance entre les deux systèmes, il faut donc réduire les sommes établies pour les achats de biens et de services, en vertu du dernier système, d'un montant égal à celui des paiements versés par les gouvernements et indiquer ce montant comme paiements de transfert aux hôpitaux selon les comptes nationaux.

Nota: Voir le tableau 9.



PART II

Financial Assets and Liabilities

—

PARTIE II

L'actif financier et le passif

TABLE 11. Consolidated Government Financial Assets  
At the End of the Fiscal Year Ended Nearest to December 31, 1971

No.	Financial assets	All levels of government combined — L'ensemble des gouvernements et des administrations locales		
		Gross financial assets com- bined — L'actif brut de l'ensemble	Intergovernment lending and borrowing — Emprunts et prêts au sein de l'ensemble	Consolidated financial assets — L'actif conso- lidé de l'ensemble
		(1)	(2)	(3)
		thousands of dollars		
1	Cash on hand and deposits .....	2,962,421	—	2,962,421
	<u>Receivable (other than loans and advances):</u>			
2	Taxes .....	796,118	—	796,118
3	Interest .....	315,209	—	315,209
4	Trade accounts .....	63,948	—	63,948
	Other (excluding above):			
5	Intergovernment(1) .....	670,646	623,066	47,580
6	Non-intergovernment .....	452,235	—	452,235
7	Total receivables .....	2,298,156	623,066	1,675,090
	<u>Loans and advances:</u>			
8	Intergovernment(1) .....	22,439,522	1,297,323	21,142,199
9	Individuals .....	30,625	—	30,625
10	Business .....	200,880	—	200,880
11	Hospitals .....	152,611	—	152,611
12	Other .....	73,107	—	73,107
13	Total loans and advances .....	22,896,745	1,297,323	21,599,422
	<u>Canadian investments:</u>			
14	Treasury bills .....	2,198	2,198	—
	Bonds and debentures:			
15	Intergovernment(1) .....	14,722,984	11,964,531	2,758,453
16	Other .....	885,921	—	885,921
17	Mortgages and agreements of sales .....	1,018,988	—	1,018,988
	Capital stock:			
18	Government enterprises .....	1,684,089	—	1,684,089
19	Other .....	49,982	—	49,982
	Notes:			
20	Government enterprises .....	2,000	—	2,000
21	Other .....	3,221	—	3,221
22	Other .....	2,476,810	—	2,476,810
23	Total canadian investments .....	20,846,193	11,966,729	8,879,464
24	Foreign investments .....	214,513	—	214,513
25	Other .....	3,049,440	(253,297) (2)	3,302,737
26	Total financial assets .....	52,267,468	13,633,821	38,633,647

(1) Including government enterprises.

(2) The "other financial assets" caption calls for a positive adjustment because it pertains to a residual category where a number of accounting and timing differences are brought together. Their algebraic summation happens to come to a positive total.

TABLEAU 11. Actif financier public consolidé  
À la fin de l'exercice qui se termine le plus près du 31 décembre 1971

Provincial-local governments — Les gouvernements provinciaux et les administrations locales			L'actif financier	N°
Gross financial assets — L'actif brut	Intergovernment lending or borrowing — Emprunts et prêts entre les gouvernements provinciaux et les administrations locales	Provincial-local consolidated financial assets — L'actif consolidé des gouvernements provinciaux et des administrations locales		
(4)	(5)	(6)		
milliers de dollars				
2,054,840	—	2,054,840	Encaisse et dépôts .....	1
			<u>Effets à recevoir (autres que prêts et avances):</u>	
796,118	—	796,118	Impôts .....	2
148,245	—	148,245	Intérêts .....	3
63,948	—	63,948	Créances de nature commerciale .....	4
669,302	358,655	310,647	Divers (à l'exception des postes ci-dessus):	
335,192	—	335,192	Entre gouvernements(1) .....	5
			Autres transactions .....	6
2,012,805	358,655	1,654,150	Total des effets à recevoir .....	7
			<u>Prêts et avances:</u>	
2,338,210	444,471	1,893,739	Entre gouvernements(1) .....	8
30,625	—	30,625	Aux particuliers .....	9
200,880	—	200,880	Aux entreprises privées .....	10
152,611	—	152,611	Aux hôpitaux .....	11
73,107	—	73,107	À divers emprunteurs .....	12
2,795,433	444,471	2,350,962	Total des prêts et avances .....	13
			<u>Placements canadiens:</u>	
2,198	2,198	—	Bons du trésor .....	14
6,090,341	3,868,950	2,221,391	Obligations:	
855,897	—	855,897	Émises entre les gouvernements(1) .....	15
997,291	—	997,291	Émises par d'autres .....	16
297,670	—	297,670	Hypothèques et contrats de ventes .....	17
49,982	—	49,982	Capital-actions:	
			Entreprises gouvernementales .....	18
			Autres détenteurs .....	19
2,000	—	2,000	Billets:	
3,221	—	3,221	Émis par des entreprises gouvernementales .....	20
1,070,044	—	1,070,044	Émis par d'autres institutions .....	21
			Autres .....	22
9,368,644	3,871,148	5,497,496	Total des placements canadiens .....	23
—	—	—	Placements étrangers .....	24
2,206,652	(207,859) (2)	2,414,511	Autres .....	25
18,438,374	4,466,415	13,971,959	Total de l'actif financier .....	26

(1) Y compris les entreprises gouvernementales.

(2) Le poste "autre actif financier" nécessite un ajustement positif parce qu'il est composé d'une catégorie résiduelle où sont rapportés divers montants (crédoiteurs ou débiteurs) selon la méthode comptable ou la période utilisées. L'addition algébrique de ces montants donne une somme positive.

TABLE 12. Consolidated Government Liabilities  
At the End of the Fiscal Year Ended Nearest to December 31, 1971

No.	Liabilities	All levels of government combined L'ensemble des gouvernements et des administrations locales		
		Gross liabilities combined Le passif brut de l'ensemble	Intergovernment lending or borrowing Emprunts et prêts au sein de l'ensemble	Consolidated liabilities Le passif consolidé de l'ensemble
		thousands of dollars		
1	Borrowing from financial institutions .....	1,033,060	—	1,033,060
	<u>Payables:</u>			
2	Intergovernment(1) .....	246,938	209,116	37,822
3	Trade accounts .....	474,717	—	474,717
4	Matured securities outstanding .....	31,574	—	31,574
5	Demand note outstanding .....	4,142,532	—	4,142,532
6	Interest .....	1,276,965	—	1,276,965
7	Other .....	1,351,637	—	1,351,637
8	Total payables .....	7,524,363	209,116	7,315,247
	<u>Loans and advances:</u>			
9	Intergovernment(1) .....	843,131	461,726	381,405
10	Other .....	370,888	—	370,888
11	Total loans and advances .....	1,214,019	461,726	752,293
	<u>Saving bonds, treasury bills and other:</u>			
12	Held by governments .....	7,373	200	7,173
13	Held by others .....	14,183,017	1,998	14,181,019
14	Total saving bonds, treasury bills and other .....	14,190,390	2,198	14,188,192
	<u>Bonds and debentures:</u>			
15	Held by the Canada Pension Plan .....	4,023,264	4,023,264	—
16	Held by others .....	32,636,892	8,537,176	24,099,716
17	Total, bonds and debentures .....	36,660,156	12,560,440	24,099,716
	<u>Deposits:</u>			
18	Intergovernment(1) .....	394,246	216,513	177,733
19	Other .....	1,889,181	—	1,889,181
20	Total deposits due to .....	2,283,427	216,513	2,066,914
	<u>Other liabilities:</u>			
21	Intergovernment(1) .....	44,777	43,867	910
22	Other .....	3,415,456	139,961	3,275,495
23	Total other liabilities .....	3,460,233	183,828	3,276,405
24	Total liabilities .....	66,365,648	13,633,821	52,731,827

(1) Including government enterprises.

(2) The "other liabilities" caption calls for a positive adjustment because it pertains to a residual category where a number of accounting and timing differences are brought together. Their algebraic summation happens to come to a positive total.

TABLEAU 12. Passif public consolidé  
À la fin de l'exercice se terminant le plus près du 31 décembre 1971

Provincial-local governments — Les gouvernements provinciaux et les administrations locales			Passif	N <sup>o</sup>
Gross liabilities — Le passif brut	Intergovernment lending or borrowing — Emprunts et prêts entre les gouvernements provinciaux et les administrations locales	Provincial-local consolidated liabilities — Le passif consolidé des gouvernements provinciaux et des administrations locales		
milliers de dollars				
1,033,060	—	1,033,060	Emprunts auprès d'institutions financières .....	1
			<u>Effets à payer:</u>	
246,938	178,829	68,109	Entre les gouvernements(1) .....	2
474,717	—	474,717	Comptes de fournisseurs .....	3
537	—	537	Titres échus en circulation .....	4
39,109	—	39,109	Billets à vue en circulation .....	5
177,984	—	177,984	Intérêts .....	6
520,600	—	520,600	Autres effets à payer .....	7
1,459,885	178,829	1,281,056	Total des effets à payer .....	8
			<u>Emprunts et avances:</u>	
843,131	—	843,131	Entre les gouvernements(1) .....	9
609	—	609	D'autres sources .....	10
843,740	—	843,740	Total des emprunts et avances .....	11
			<u>Obligations d'épargne, bons du trésor et autres effets à court terme:</u>	
7,373	200	7,173	Détenus par les gouvernements ou les administrations locales .....	12
640,882	1,998	638,884	Détenus à l'extérieur des gouvernements .....	13
648,255	2,198	646,057	Total des obligations d'épargne, bons du trésor et autres effets à court terme .....	14
			<u>Obligations:</u>	
4,023,264	—	4,023,264	Détenues par le Régime de pension du Canada .....	15
18,920,527	4,313,421	14,607,106	Détenues par d'autres prêteurs .....	16
22,943,791	4,313,421	18,630,370	Total des obligations .....	17
			<u>Dépôts:</u>	
177,733	—	177,733	Entre les gouvernements(1) .....	18
84,638	—	84,638	Divers .....	19
262,371	—	262,371	Total des dépôts .....	20
			<u>Autres éléments de passif:</u>	
44,777	42,751	2,026	Entre les gouvernements(1) .....	21
512,200	(70,784) (2)	582,984	Divers autres éléments .....	22
556,977	(28,033)	585,010	Total des autres éléments de passif .....	23
27,748,079	4,466,415	23,281,664	Total du passif .....	24

(1) Y compris les entreprises gouvernementales.

(2) Le poste "autre passif" nécessite un ajustement positif parce qu'il est composé d'une catégorie résiduelle où sont rapportés divers montants (créditeurs ou débiteurs selon la méthode comptable ou la période utilisées. L'addition algébrique de ces montants donne une somme positive.



## APPENDIX

### Table

1A. Revised Consolidated Government Revenue, 1970.

5A. Revised Consolidated Revenue of Provincial and Local Governments, by Province 1970

After the release of the publication on 1970 consolidated data, an error was uncovered in respect of Tables 1 and 5. While an errata was issued and forwarded to all subscribers, to facilitate the use of those tables they are reproduced in the appendix.

## ANNEXE

### Tableau

1A. Revenus publics consolidés en 1970, corrigés.

5A. Revenus consolidés, par province, des gouvernements provinciaux et des administrations locales en 1970, corrigés.

Certaines erreurs dans les tableaux 1 et 5 des données financières consolidées pour l'exercice 1970 ont été constatées après la distribution de notre publication. Bien qu'un errata ait été alors adressé à tous nos abonnés, il nous a paru utile de reproduire ces tableaux en annexe afin d'en faciliter l'utilisation.

TABLE 1A. Revised Consolidated Government Revenue, 1970  
Fiscal Year Ended Nearest to December 31, 1970

No.	Revenue source	All levels of government combined		
		L'ensemble des gouvernements et des administrations locales		
		Gross general revenue — Les revenus généraux bruts	Intergovernment transfers and sales — Transferts et ventes au sein de l'ensemble	Consolidated revenue — Les revenus consolidés
		thousands of dollars		
	<u>Taxes:</u>			
1	Personal income taxes .....	9,147,740	—	9,147,740
2	Payroll tax .....	28,890	—	28,890
3	Corporation income taxes .....	3,189,438	—	3,189,438
4	Taxes on insurance premiums .....	74,701	—	74,701
5	Other taxes on corporations and businesses .....	371,115	—	371,115
6	Tax on certain payments or credits to non-residents .....	258,151	—	258,151
7	Real and personal property taxes .....	3,300,976	—	3,300,976
8	General sales tax .....	4,071,577	—	4,071,577
9	Motive fuel taxes .....	1,093,934	—	1,093,934
10	Alcoholic beverages taxes .....	360,970	—	360,970
11	Tobacco taxes .....	719,881	—	719,881
12	Taxes on amusements and admissions to places of entertainment .....	51,625	—	51,625
13	Taxes on other commodities and services .....	147,029	—	147,029
14	Custom duties .....	814,544	—	814,544
15	Taxes on estates, successions and gifts .....	277,896	—	277,896
16	Hospital and medical care insurance premiums .....	791,264	—	791,264
17	Social insurance levies .....	815,005	—	815,005
18	Universal pension plan levies .....	1,085,944	—	1,085,944
19	Other taxes .....	79,271	—	79,271
20	Total, taxes .....	26,679,951	—	26,679,951
	<u>Natural resource revenue:</u>			
21	Fish and game .....	27,016	—	27,016
22	Forests .....	125,123	—	125,123
23	Mines .....	76,547	—	76,547
24	Oil and gas .....	303,980	—	303,980
25	Water power .....	50,117	—	50,117
26	Other-non specified natural resources .....	26,941	—	26,941
27	Total, natural resource revenue .....	609,724	—	609,724
	<u>Privileges, licences and permits:</u>			
28	Liquor control and regulations .....	97,228	—	97,228
29	Motor vehicles .....	380,374	—	380,374
30	Concessions and franchises .....	31,245	—	31,245
31	Other .....	105,921	—	105,921
32	Total, privileges, licences and permits .....	614,768	—	614,768
33	Sales of goods and services .....	1,200,974	173,419	1,027,555
	<u>Return on investments:</u>			
34	Remittances from own enterprises .....	538,608	—	538,608
35	Interest .....	1,539,730	—	1,539,730
36	Dividends, foreign exchange and other .....	185,568	—	185,568
37	Total, return on investments .....	2,263,906	—	2,263,906
	<u>Other revenue from own sources:</u>			
38	Contributions to government employees' and teachers' pension plans operated by government.	219,450	—	219,450
39	Postal revenue .....	418,178	—	418,178
40	Bullion and coinage .....	19,946	—	19,946
41	Fines and penalties .....	120,160	—	120,160
42	Miscellaneous .....	119,403	—	119,403
43	Total, other revenue from own sources .....	897,137	—	897,137
	<u>Intergovernmental transfers:</u>			
44	General purpose .....	1,560,368	1,560,368	—
45	Specific purpose .....	5,341,793	5,341,793	—
46	Total, intergovernmental transfers .....	6,902,161	6,902,161	—
	<u>Transfers from government enterprises:</u>			
47	Federal government enterprises .....	22,033	—	22,033
49	Provincial government enterprises .....	22,875	—	22,875
	Total, transfers from government enterprises .....	44,908	—	44,908
50	Total, gross revenue and transfers .....	39,213,529	7,075,580	
51	Total, consolidated government revenue .....			32,137,949

TABLEAU 1A. Revenus publics consolidés en 1970, corrigés  
Exercice financier terminé le plus près du 31 décembre 1970

Provincial-local governments			Sources de revenu	No
Les gouvernements provinciaux et les administrations locales				
Gross general revenue	Provincial-local transfers and sales	Consolidated revenue		
Les revenus généraux bruts	Transferts et ventes entre les gouvernements provinciaux et les administrations locales	Les revenus consolidés		
milliers de dollars				
2,752,508	—	2,752,508	<u>Les impositions:</u>	
28,890	—	28,890	Impôts sur le revenu des particuliers .....	1
763,010	—	763,010	Impôts sur la feuille de paye .....	2
74,701	—	74,701	Impôts sur le revenu des corporations .....	3
371,115	—	371,115	Taxes sur les primes d'assurance .....	4
—	—	—	Autres taxes diverses sur les corporations et les entreprises .....	5
3,300,976	—	3,300,976	Taxes sur certains paiements ou crédits remis à des non-résidents .....	6
1,790,227	—	1,790,227	Impôt sur la propriété foncière et personnelle .....	7
1,093,934	—	1,093,934	Taxes générales sur les ventes .....	8
1,115	—	1,115	Taxes sur les carburants .....	9
192,550	—	192,550	Taxes sur les boissons alcooliques .....	10
51,625	—	51,625	Taxes sur le tabac .....	11
74,032	—	74,032	Taxes sur les spectacles et droits d'entrée dans des lieux de divertissements .....	12
—	—	—	Taxes sur divers biens et services .....	13
158,061	—	158,061	Droits de douanes .....	14
791,264	—	791,264	Impôts sur les biens transmis par décès, sur les successions et sur les dons .....	15
319,806	—	319,806	Primes d'assurance-hospitalisation et d'assurance-maladie .....	16
272,894	—	272,894	Cotisations à divers régimes d'assurance sociale .....	17
72,501	—	72,501	Cotisations aux régimes universels de rentes .....	18
—	—	—	Autres impositions diverses .....	19
12,109,209	—	12,109,209	Total des impositions .....	20
—	—	—	<u>Revenus tirés des ressources naturelles:</u>	
27,016	—	27,016	Chasse et pêche .....	21
125,123	—	125,123	Forêt .....	22
76,547	—	76,547	Mines .....	23
303,980	—	303,980	Pétrole et gaz naturel .....	24
50,117	—	50,117	Ressources hydrauliques .....	25
19,135	—	19,135	Autres ressources naturelles non spécifiées .....	26
601,918	—	601,918	Total des revenus tirés des ressources naturelles .....	27
—	—	—	<u>Privilèges, droits et permis:</u>	
97,228	—	97,228	Contrôle et réglementation du commerce des alcools .....	28
380,374	—	380,374	Véhicules automobiles .....	29
31,245	—	31,245	Concessions et franchises .....	30
75,378	—	75,378	Divers .....	31
584,225	—	584,225	Total des privilèges, droits et permis .....	32
715,456	458	714,998	Ventes de biens et de services .....	33
—	—	—	<u>Revenus de placement:</u>	
525,553	—	525,553	Remises des entreprises publiques à leurs gouvernements respectifs .....	34
779,615	—	779,615	Intérêts .....	35
10,083	—	10,083	Dividendes, devises étrangères et autres revenus de placement .....	36
1,315,251	—	1,315,251	Total des revenus de placement .....	37
—	—	—	<u>Divers autres revenus de sources propres:</u>	
79,532	—	79,532	Cotisations des fonctionnaires et des enseignants aux régimes de pension gérés par le gouvernement .....	38
—	—	—	Revenu postal .....	39
—	—	—	Lingots et monnayage .....	40
111,633	—	111,633	Amendes et pénalités .....	41
112,505	—	112,505	Divers .....	42
303,670	—	303,670	Total des divers autres revenus de sources propres .....	43
—	—	—	<u>Paievements de transfert intergouvernemental:</u>	
1,560,368	275,637	1,284,731	À des fins générales .....	44
5,336,468	2,934,995	2,401,473	À des fins spécifiques .....	45
6,896,836	3,210,632	3,686,204	Total des revenus de transfert intergouvernemental .....	46
—	—	—	<u>Paievements de transfert des entreprises publiques:</u>	
22,033	—	22,033	Entreprises du gouvernement fédéral .....	47
22,875	—	22,875	Entreprises des gouvernements provinciaux .....	48
44,908	—	44,908	Total des revenus de transfert effectué par les entreprises publiques .....	49
22,571,473	3,211,090	—	Total des revenus bruts et des revenus de transfert .....	50
—	—	19,360,383	Total des revenus publics consolidés .....	51

TABLE 5A. Revised Consolidated Revenue of Provincial and Local Governments, by Province, 1970  
Fiscal Year Ended Nearest to December 31, 1970

No.	Revenue source	Newfoundland — Terre-Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars						
	<u>Taxes:</u>							
1	Personal income taxes .....	26,673	3,544	47,991	40,028	1,033,460	991,815	116,195
2	Payroll tax .....	—	—	—	—	28,890	—	—
3	Corporation income taxes .....	7,916	1,177	11,996	9,153	182,912	357,026	32,540
4	Tax on insurance premiums .....	2,166	202	1,827	1,659	25,505	25,884	2,602
5	Other taxes on corporations and businesses .....	2,680	565	3,562	—	98,774	216,400	9,658
6	Tax on certain payments or credit to non-residents .....	—	—	—	—	—	—	—
7	Real and personal property taxes .....	7,674	5,871	72,294	42,080	864,256	1,389,346	138,573
8	General sales taxes .....	42,756	7,839	65,816	54,805	590,382	683,089	68,422
9	Motive fuel taxes .....	21,375	5,787	39,736	32,171	321,695	412,092	46,164
10	Alcoholic beverages taxes .....	—	841	—	—	—	—	—
11	Tobacco taxes .....	4,565	959	—	5,589	74,839	76,633	9,087
12	Taxes on amusement and admissions to places of enter- tainment .....	27	236	889	572	20,719	20,960	2,631
13	Taxes on other commodities and services .....	23	—	901	—	64,580	—	4,967
14	Customs duties .....	—	—	—	—	—	—	—
15	Taxes on estates, succession and gifts .....	—	—	—	—	48,016	81,316	—
16	Hospital and medical care insurance premiums .....	—	—	—	—	—	615,523	28,658
17	Social insurance levies .....	4,793	637	7,290	7,406	74,976	135,825	13,641
18	Universal pension plan levies .....	—	—	—	—	272,894	—	—
19	Other taxes .....	1,640	184	3,007	32	43,999	17,148	1,656
20	Total, taxes .....	122,288	27,842	255,309	193,495	3,745,897	5,023,057	474,794
	<u>Natural resource revenue:</u>							
21	Fish and game .....	729	40	418	850	6,206	10,460	1,319
22	Forests .....	251	—	444	4,139	19,831	22,858	848
23	Mines .....	3,292	—	653	338	22,910	26,537	4,798
24	Oil and gas .....	—	16	—	—	2	533	555
25	Water power .....	200	—	66	207	33,787	9,297	1,727
26	Other non-specified natural resources .....	177	93	108	392	891	4,281	1,581
27	Total, natural resource revenue .....	4,649	149	1,689	5,926	83,627	73,966	10,828
	<u>Privileges, licences and permits:</u>							
28	Liquor control and regulation .....	6,901	34	697	510	34,244	47,305	3,918
29	Motor vehicles .....	4,806	1,308	13,454	10,460	99,577	156,577	14,017
30	Concessions and franchises .....	140	15	1,317	334	7,097	8,269	1,021
31	Other .....	696	273	1,567	815	19,148	20,890	3,443
32	Total, privileges, licences and permits .....	12,543	1,630	17,035	12,119	160,066	233,041	22,399
33	Sales of goods and services .....	16,677	9,290	27,272	21,139	99,457	255,886	38,155
	<u>Return on investments:</u>							
34	Remittances from own enterprises .....	7,206	2,978	25,288	18,655	105,468	147,703	30,629
35	Interest .....	11,955	3,447	33,328	10,585	165,242	290,714	52,588
36	Dividend, foreign exchange and other .....	17	—	20	581	8,376	847	—
37	Total, return on investments .....	19,178	6,425	58,636	29,821	279,086	439,264	83,217
	<u>Other revenue from own sources:</u>							
38	Contributions to government employees' and teachers' pen- sion plan operated by governments .....	3,664	—	—	1,975	27,417	24,009	8
39	Postal revenue .....	—	—	—	—	—	—	—
40	Bullion and coinage .....	—	—	—	—	—	—	—
41	Fines and penalties .....	918	205	2,531	1,590	29,500	48,401	4,668
42	Miscellaneous .....	1,844	87	3,991	1,255	32,134	36,098	12,711
43	Total, other revenue from own sources .....	6,426	292	6,522	4,820	89,051	108,508	17,387
	<u>Transfers from government enterprises:</u>							
44	Federal government enterprises .....	143	—	2,955	3	11,973	4,119	1,442
45	Provincial government enterprises .....	—	—	1,577	—	330	12,352	2,149
46	Total, transfers from government enterprises .....	143	—	4,532	3	12,303	16,471	3,591
	<u>Transfers from the federal government:</u>							
47	General purpose .....	101,635	21,986	104,102	78,084	745,801	69,236	56,574
48	Specific purpose .....	92,840	25,555	98,077	114,959	350,445	935,748	153,947
49	Total, transfers from the federal government .....	194,475	47,541	202,179	193,043	1,096,246	1,004,984	210,521
50	Total, consolidated revenue of provincial and local governments .....	376,379	93,169	573,174	460,366	5,565,733	7,155,177	860,892

TABLEAU 5A. Les revenus consolidés des gouvernements provinciaux et des administrations locales, par province, en 1970, corrigés  
Exercice financier terminé le plus près du 31 décembre 1970

Saskatchewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territoires — Territoires du Nord- Ouest	Total	Sources de revenu	No
milliers de dollars							
						<u>Les impositions:</u>	
61,205	181,807	249,790	—	—	2,752,508	Impôts sur le revenu des particuliers .....	1
—	—	—	—	—	28,890	Impôts sur la feuille de paye .....	2
12,988	57,950	89,352	—	—	763,010	Impôts sur le revenu des corporations .....	3
2,521	4,726	7,609	—	—	74,701	Taxes sur les primes d'assurances .....	4
10,075	17,752	11,579	—	70	371,115	Autres taxes diverses sur les corporations et les entreprises .....	5
—	—	—	—	—	—	Taxes sur certains paiements ou crédits remis à des non-résidents ..	6
151,612	237,459	389,312	1,422	1,077	3,300,976	Impôt sur la propriété foncière et personnelle .....	7
64,914	—	212,204	—	—	1,790,227	Taxes générales sur les ventes .....	8
50,288	79,354	81,477	1,756	2,039	1,093,934	Taxes sur les carburants .....	9
—	—	—	274	—	1,115	Taxes sur les boissons alcooliques .....	10
6,219	12,523	2,136	—	—	192,550	Taxes sur le tabac .....	11
269	1,955	3,351	16	—	51,625	Taxes sur les spectacles et droits d'entrée dans des lieux de diver- tisements.	12
—	—	2,735	—	826	74,032	Taxes sur divers biens et services .....	13
—	—	—	—	—	—	Droits de douanes .....	14
1	3	28,725	—	—	158,061	Impôts sur les biens transmis par décès, sur les successions et sur les dons.	15
18,218	55,215	73,650	—	—	791,264	Primes d'assurance-hospitalisation et d'assurance-maladie .....	16
5,631	23,783	45,728	—	96	319,806	Cotisations à divers régimes d'assurance sociale .....	17
—	—	—	—	—	272,894	Cotisations aux régimes universels de rentes .....	18
666	3,443	724	2	—	72,501	Autres impositions diverses .....	19
384,607	675,970	1,198,372	3,470	4,108	12,109,209	Total des impositions .....	20
						<u>Revenus tirés des ressources naturelles:</u>	
2,031	1,860	2,982	59	62	27,016	Chasse et pêche .....	21
1,230	4,374	71,143	—	5	125,123	Forêt .....	22
3,685	1,644	12,690	—	—	76,547	Mines .....	23
27,956	234,632	40,286	—	—	303,980	Pétrole et gaz naturel .....	24
747	195	3,891	—	—	50,117	Ressources hydrauliques .....	25
4,517	3,909	2,995	—	191	19,135	Autres ressources naturelles non spécifiées .....	26
40,166	246,614	133,987	59	258	601,918	Total des revenus tirés des ressources naturelles .....	27
						<u>Privilèges, droits et permis:</u>	
308	2,201	985	24	101	97,228	Contrôle et réglementation du commerce des alcools .....	28
14,422	27,680	37,386	492	195	380,374	Véhicules automobiles .....	29
1,174	7,460	4,338	3	77	31,245	Concessions et franchises .....	30
3,491	9,321	15,457	149	128	75,378	Divers .....	31
19,395	46,662	58,166	668	501	584,225	Total des privilèges, droits et permis .....	32
34,462	97,800	107,514	2,216	5,130	714,998	Ventes de biens et de services .....	33
						<u>Revenus de placement:</u>	
42,904	72,381	68,693	1,493	2,155	525,553	Remises des entreprises publiques à leurs gouvernements respectifs	34
54,861	90,166	65,989	337	403	779,615	Intérêts .....	35
192	50	—	—	—	10,083	Dividendes, devises étrangères, et autres revenus de placement .....	36
97,957	162,597	134,682	1,830	2,558	1,315,251	Total des revenus de placement .....	37
						<u>Divers autres revenus de sources propres:</u>	
2,600	19,859	—	—	—	79,532	Cotisations des fonctionnaires et des enseignants aux régimes de pension gérés par le gouvernement.	38
—	—	—	—	—	—	Revenu postal .....	39
—	—	—	—	—	—	Lingots et monnayage .....	40
5,358	10,291	8,100	56	15	111,633	Amendes et pénalités .....	41
5,785	12,063	6,208	7	322	112,505	Divers .....	42
13,743	42,213	14,308	63	337	303,670	Total des divers autres revenus de sources propres .....	43
						<u>Paiements de transfert des entreprises publiques:</u>	
106	—	1,292	—	—	22,033	Entreprises publiques fédérales .....	44
2,314	1,334	2,819	—	—	22,875	Entreprises publiques provinciales .....	45
2,420	1,334	4,111	—	—	44,908	Total des paiements de transfert des entreprises publiques .....	46
						<u>Paiements de transfert du gouvernement fédéral:</u>	
49,608	19,189	5,413	6,161	26,942	1,284,731	À des fins générales .....	47
129,248	226,273	245,492	5,766	23,123	2,401,473	À des fins spécifiques .....	48
178,856	245,462	250,905	11,927	50,065	3,686,204	Total des paiements de transfert du gouvernement fédéral .....	49
771,606	1,518,652	1,902,045	20,233	62,957	19,360,383	Total des revenus consolidés des gouvernements provinciaux et des administrations locales.	50



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# Consolidated government finance

Fiscal year ended nearest  
to December 31, 1972

**1972**

# Finances publiques consolidées

Année financière terminée  
le plus près du 31 décembre 1972

**1972**





# CONSOLIDATED GOVERNMENT FINANCE

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## LES FINANCES PUBLIQUES CONSOLIDÉES

1972

(Fiscal Year ended nearest to December 31, 1972)

(Année financière terminée le plus près du 31 décembre 1972)

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x confidentiel en vertu des dispositions de la Loi sur la statistique relatives au secret.

## INTRODUCTION

### Purpose of Consolidation

The objective of this publication is to show the financial transactions of all levels of Government on a consolidated basis. Financial data on each of the levels of government are published separately in the following Statistics Canada publications: Federal Government Finance (Catalogue 68-211), Provincial Government Finance – Revenue and Expenditure (Catalogue 68-207), Provincial Government Finance – Assets, Liabilities, Sources and Uses of Funds (Catalogue 68-209) and Local Government Finance (Catalogue 68-204). These publications, which are issued by the Public Finance Division of Statistics Canada, describe in detail revenue, expenditure, assets and liabilities, on a gross basis, for each level of government. Thus, data contained in each government-level publication include the numerous intergovernmental transactions either as revenue or expenditure as the case may be. As a result, combining such individual government data would produce inflated totals.

Meaningful totals may however be established through the consolidation exercise in which multiple accounting for a given transaction is eliminated. Consolidated data so obtained are, therefore, a measure of the collective (federal-provincial-local and provincial-local) impact of government upon the general public.

### Composition of the Government Universe

The data sources used in the preparation of this report are the above-named publications on the individual levels of government. These publications conform to the "Government Universe" concepts and principles as set out in The Canadian System of Government Financial Management Statistics (Catalogue 68-506). The latter was issued in 1972 and was first applied to the Consolidated Government Finance report covering the fiscal year ended nearest December 31, 1970.

### Consolidation Procedure

To obtain as accurate a measure as possible of the consolidated government financial activities, intergovernmental transactions must be eliminated to avoid duplication. In principle this elimination is a straightforward operation: revenues shown as having been received from another government are deducted from the relevant combined total revenue of the governments concerned and amounts shown as having been paid by one government to another are deducted from the relevant combined total expenditure.

In practice however, difficulties are present in the form of inadequate identification in the basic source documents of one or other side of the transaction or of both, differing year-ends, time lags and accounting approaches. While such difficulties preclude absolute accuracy in the consolidated data, the statistical significance of the errors is considered to be very minor.

### Le but de la consolidation

Les finances des deux ordres de gouvernement au Canada et des administrations locales sont comprises dans des publications distinctes de Statistique Canada, notamment Les finances du gouvernement fédéral (n° 68-211 au catalogue), Les finances des gouvernements provinciaux – Revenus et dépenses (n° 68-207 au catalogue), Les finances des gouvernements provinciaux – Actif, passif, sources et utilisations des fonds (n° 68-209 au catalogue) et Les finances des administrations locales (n° 68-204 au catalogue). Ces diverses publications, préparées par la Division des finances publiques, décrivent en détail l'activité financière de chaque secteur gouvernemental, en exprimant les données des revenus, des dépenses, de l'actif et du passif en termes bruts. Conséquemment, les chiffres qui apparaissent dans chacune d'elles comprennent, tant dans les revenus que dans les dépenses, les nombreux mouvements de fonds intergouvernementaux. Aussi, la somme de ces données telles quelles aurait-elle pour résultat de gonfler indûment le montant total des finances publiques car certaines transactions y seraient comprises plus d'une fois.

Pour obtenir une mesure aussi exacte que possible de l'ordre de grandeur de l'activité globale des pouvoirs publics, il importe d'éliminer toutes les transactions qui ne prennent place qu'à l'intérieur de l'univers gouvernemental. Tel est le but de la consolidation des finances publiques. Ainsi, grâce au procédé de consolidation, chaque transaction n'est comptée qu'une fois de sorte que les données consolidées (fédérales-provinciales-locales et provinciales-locales) fournissent une mesure assez exacte de la place que tient l'activité financière gouvernementale au sein de l'économie du pays.

### La composition de l'univers gouvernemental

Les publications particulières aux deux ordres de gouvernement ainsi qu'aux administrations locales, telles qu'elles sont mentionnées plus haut, fournissent les données qui servent à préparer la consolidation des finances publiques. Dans chacune d'elles, la composition de "l'univers gouvernemental" est conforme aux concepts et aux principes établis dans Le système canadien des statistiques de la gestion des finances publiques (n° 68-506 au catalogue). Publié en 1972, ce système a été utilisé, pour la première fois, dans la publication sur les finances publiques consolidées pour l'année financière qui se terminait le plus près du 31 décembre 1970.

### Les méthodes de consolidation

Tel qu'il a été indiqué plus haut, toutes les transactions qui ont lieu à l'intérieur de l'univers gouvernemental doivent être neutralisées afin d'obtenir une mesure aussi exacte que possible de l'ensemble des finances publiques unifiées. En principe, cette neutralisation ne présente aucune difficulté majeure: les revenus qu'un ordre de gouvernement déclare avoir reçus d'un autre sont déduits de la somme des revenus des deux ordres concernés. Il en est de même du côté des dépenses, où les montants rapportés comme ayant été payés par un gouvernement à un autre sont soustraits de la somme des dépenses de l'ensemble des gouvernements.

Toutefois, certaines difficultés se présentent par suite soit de renseignements incomplets ou imprécis dans les états financiers de l'une ou de plusieurs entités gouvernementales, soit de différences parmi les divers gouvernements dans la détermination de leur année financière, soit dans les méthodes comptables utilisées. Bien que ces difficultés influent, jusqu'à un certain point, sur le degré d'exactitude des données consolidées, on peut néanmoins considérer comme très faibles, du point de vue statistique, les quelques écarts qu'elles entraînent.

## EXPLANATORY COMMENTS

### General Remarks

The "Government Universe" concepts and principles, as set out in the Canadian System of Government Financial Management Statistics (Catalogue 68-506) and first applied for the compilation and consolidation of government's financial transactions for the fiscal year ended nearest to December 31, 1970 show many differences from those for years prior to 1970. It is recognized that this discontinuity precludes the use of previously published consolidated government data for the construction and analysis of time series. For this reason, the Public Finance Division is now in the process of revising financial statistics of all levels of government for the past decade to conform with current concepts, classifications and coverage. This revision process, however, is a lengthy exercise and will require a few years before revised data can be made available. In view of the preceding, two new tables (Tables 5 and 6) have been added in this year's publication. These tables show consolidated government revenue, by major sources, and expenditure, by main functions, for the five-year period: 1968-1972.

### PART I

#### Tables 1 and 2. Consolidated Government Revenue and Expenditure

Column (1) of these two tables shows gross revenue and expenditure of the federal, provincial and local governments as presented in the publications on these levels of government, the title of which are given in the Introduction. Transfer payments as well as sales and purchases of goods and services among the public entities constituting the government universe are shown in column (2). Consolidated data (all governments) are obtained by subtracting these transactions from column (1). The second part of the tables, i.e. columns (4), (5) and (6), indicates provincial-local consolidated data which are arrived at in the same way as those appearing in the first three columns.

A measure of the financial activities of the federal government cannot be obtained simply by subtracting consolidated provincial-local data from the corresponding total consolidated figures, for two basic reasons. First, consolidated revenue of the provincial and local governments includes all federal transfer payments financed from federal general revenue and, second, expenditure of provincial and local governments financed through such transfer payments are included in provincial-local consolidated expenditure. Consequently, a simple subtraction would result in an over-estimation of the provincial-local sector in relation to the federal sector.

#### Table 3. Distribution of Consolidated Government Revenue by Major Sources

This table brings out the importance of the contribution of each of the major revenue sources to aggregate government revenue. For example, in 1972 proceeds from taxation accounted for 81.7% of total government revenue whilst personal income tax by itself contributed 29.6%. The share of this tax was 28.8% in 1971. Taxation, however, is discernably less important in generating revenue to the provincial-local sector, i.e. 60.8% in 1972. In the same year, transfer payments from the federal government proved to be the most important single source of provincial-local revenue, accounting for 19.3%. Amongst taxes, revenue derived from real

## NOTES EXPLICATIVES

### Remarques préliminaires

L'univers gouvernemental, tel que le définissent les concepts et les critères du Système canadien des statistiques de la gestion financière (n° 68-506 au catalogue), lequel a été appliqué à la compilation et à la consolidation des finances publiques de l'année financière terminée le plus près du 31 décembre 1970 et des années subséquentes, comporte un bon nombre de différences avec celui qui était utilisé auparavant. Il s'ensuit qu'une série chronologique, portant sur les données publiées avant et après 1970, ne peut être établie aux fins d'analyse. Consciente d'une telle discontinuité dans les séries statistiques, la Division des finances publiques revise présentement les données financières de tous les ordres de gouvernement pour les rendre conformes aux critères de classification et à la définition de l'univers gouvernemental qui ont actuellement cours. Toutefois, il s'agit d'un travail complexe qui ne produira des données utilisables que dans quelques années. Aussi, avons-nous jugé utile de préparer une révision sommaire des finances publiques consolidées, selon les grands postes de revenus et de dépenses, à partir de 1968. A cet égard, deux nouveaux tableaux ont été ajoutés à ceux qui sont habituellement compris dans la présente publication, soit les tableaux 5 et 6.

### PARTIE I

#### Les tableaux 1 et 2. Revenus et dépenses publics consolidés

Ces tableaux montrent, dans la colonne (1), les données brutes des revenus et des dépenses des gouvernements fédéral et provinciaux et des administrations locales, telles qu'elles apparaissent dans les publications propres à chaque secteur et dont les titres ont été indiqués plus haut dans l'introduction. Vient ensuite colonne (2) la totalité des paiements de transfert et des ventes ou des achats de biens et de services qui ont lieu entre les secteurs publics composant l'univers gouvernemental. Par l'élimination de ces paiements de la colonne (1), on obtient les données consolidées de l'ensemble des gouvernements et des administrations locales. La deuxième partie de ces tableaux, notamment les colonnes (4), (5) et (6), est préparée de la même manière. Elle ne concerne, toutefois, que les gouvernements provinciaux et leurs administrations locales.

Il convient de remarquer qu'il ne saurait être question de soustraire les données consolidées provinciales-locales des données correspondantes de l'ensemble en vue d'obtenir une mesure de l'activité financière du gouvernement fédéral, pour deux raisons majeures. En premier lieu, les revenus consolidés des gouvernements provinciaux et de leurs administrations locales comprennent tous les paiements de transfert que le gouvernement fédéral leur verse à même ses revenus généraux. En deuxième lieu, les dépenses que les gouvernements provinciaux et les administrations municipales financent à l'aide de ces paiements fédéraux sont incluses dans leurs dépenses consolidées. Aussi, une telle soustraction aurait-elle pour conséquence de surestimer le secteur provincial-local par rapport au secteur fédéral.

#### Le tableau 3. Répartition des revenus publics consolidés selon les principales sources

Ce tableau fait ressortir l'importance de chacune des principales sources de revenu dans l'ensemble des revenus publics. On y voit, par exemple, que l'univers gouvernemental tirait, en 1972, 81.7 % de ses revenus sous forme de taxes de toute nature, alors que l'impôt sur le revenu des particuliers en fournissait 29.6 % à lui seul. Si l'on ne considère que le secteur provincial-local, la proportion des impôts dans son revenu total est sensiblement moins forte, soit 60.8 % en 1972. Par ailleurs, les paiements de transfert du gouvernement fédéral constituent la source individuelle la plus importante des revenus consolidés provinciaux-locaux, notamment 19.3 % en 1972. Parmi les diverses impositions levées par ce secteur, l'impôt

property taxation is still the main revenue source at the provincial-local level, although its importance has somewhat decreased while that of personal income tax has increased in relation to 1971, i.e. 16.0% and 13.8% respectively in 1971 compared with 15.4% and 15.1% in 1972.

Table 4. Distribution of Consolidated Government Expenditure by Major Functions

The importance of social welfare in consolidated expenditure of all governments combined is attributable mainly to federal expenditure on old age pensions, unemployment insurance and assistance to the invalids and the needy. In the provincial-local sector, education accounts for the largest share of the consolidated total expenditure followed by expenditure on health. A large part of this latter expenditure is financed by federal-provincial health programmes, such as hospital and health insurance shared-cost programmes. However, health expenditure gained importance in 1972 whereas education outlays were slightly less heavy in total provincial-local expenditure.

Tables 5 and 6. Consolidated Government Revenue, by Major Sources, and Consolidated Government Expenditure, by Major Functions, 1968 to 1972: Total and Per Capita

Consolidated government revenue and expenditure are given by broad categories in Tables 5 and 6 for the five-year period 1968-1972. These are shown in totals and per capita. The latter may give a ready indication of the evolution of government revenue and expenditure over a five-year period.

Tables 7 and 8. Consolidated Government Revenue and Expenditure of Provincial and Local Governments, by Province

In these tables the financial transactions of provincial governments and their local governments are brought together as if they were carried out by a single political entity. It is generally recognized that meaningful comparisons of government financial activities among the provinces can be made only through provincial-local consolidated data. This stems from the fact that provincial governments have delegated varying degrees of power and responsibilities to their respective municipalities, which are reflected in the magnitude and content of revenue and expenditure of local entities. Through the consolidation process, transactions between these two sectors, whatever their nature, are eliminated. However, the transactions between the federal government and these two sectors are not eliminated, since the former is outside the provincial government universe.

Tables 9 and 10. Consolidated Government Revenue and Expenditure According to the System of National Accounts

Tables 9 and 10 are designed to show the importance of the activity of governments in the over-all national production. Data classified according to the financial management system are rearranged so as to conform to the criteria of the system of national accounts. As shown in Table 9 taxes are classified either as direct or indirect taxes, whilst the remaining revenue sources are grouped into their respective national accounts categories; i.e. investment income and transfer payments from persons to government. Similarly the functional expenditure data are recast into national

foncier dominait encore en 1972, soit 15.4 % de celle-ci; mais son importance a quelque peu diminué par rapport à 1971 alors que sa contribution s'élevait à 16.0 %. L'impôt sur le revenu des particuliers, par ailleurs, fournissait une part plus élevée des recettes fiscales provinciales-locales en 1972 qu'en 1971, soit 15.1 % et 13.8 % respectivement.

Le tableau 4. Répartition des dépenses publiques consolidées selon les principales fonctions

L'importance des sommes consacrées au bien-être social dans les dépenses consolidées de l'ensemble des gouvernements et des administrations municipales est principalement attribuable aux programmes de la sécurité de la vieillesse, de l'assurance-chômage ainsi que d'assistance aux invalides et aux personnes nécessiteuses, qui tous sont du ressort du gouvernement fédéral. Quant au secteur provincial-local, c'est le domaine de l'éducation qui entraîne les plus fortes dépenses, alors que la santé vient au deuxième rang. Une grande partie des dépenses pour les services de santé sont financées en vertu des programmes fédéraux-provinciaux de santé, notamment l'assurance-hospitalisation et l'assurance-maladie dont les coûts sont partagés entre les deux ordres de gouvernements. Toutefois, ces dernières deviennent légèrement plus importantes dans l'ensemble des dépenses de ce secteur, tandis que la part des sommes consacrées à l'éducation y est un peu moins forte.

Les tableaux 5 et 6. Les revenus et les dépenses publics consolidés, de 1968 à 1972, le total et par habitant

Les principaux postes des revenus et des dépenses publics consolidés, pour la période qui va de 1968 à 1972, font l'objet des tableaux 5 et 6. Les chiffres indiquent la somme totale de chacun d'eux ainsi que leur répartition par habitant. Celle-ci permet d'observer, de façon rapide, l'évolution des finances publiques au cours de cette période.

Les tableaux 7 et 8. Revenus et dépenses consolidés des gouvernements provinciaux et des administrations locales, par province

Dans ces tableaux, l'activité financière des gouvernements provinciaux et de leurs administrations locales est réunie comme si elle n'émanait que d'une seule entité politique provinciale. Les transactions, de quelque nature que ce soit, qui prennent place entre les deux secteurs sont éliminées, mais non celles qui ont lieu entre ceux-ci et le gouvernement fédéral, puisque ce dernier ne fait pas partie de l'univers provincial consolidé. Ainsi qu'il est généralement admis, seules les données financières consolidées des gouvernements provinciaux et de leurs administrations locales prennent une signification comparable entre les provinces. De fait, en raison des différences sensibles dans les responsabilités et les pouvoirs que les gouvernements provinciaux délèguent à leurs administrations locales à travers le Canada, l'activité financière n'est pas également répartie entre ces deux paliers publics d'une province à l'autre. Aussi, les tableaux 7 et 8 sont-ils de nature à permettre l'établissement de comparaisons valables entre les provinces.

Les tableaux 9 et 10. Revenus et dépenses publics consolidés selon le système des comptes nationaux

La présentation des finances publiques consolidées selon le système des comptes nationaux permet d'évaluer l'importance de l'activité financière du gouvernement dans l'ensemble de la production nationale. À cette fin, les données classifiées selon le système de la gestion financière sont réparties selon les catégories comprises dans le système des comptes nationaux. Comme en témoigne le tableau 9, les diverses taxes sont groupées en taxes directes et indirectes et les autres revenus sont réunis selon les catégories propres au système des comptes nationaux, à savoir les revenus de placement et les paiements de transfert des particuliers au gouvernement. De même, les

accounts categories, as set out in Table 10.

Tables 11 and 12. Reconciliation of Consolidated Revenue and Expenditure According to the Financial Management System and Revenue and Expenditure According to the System of National Accounts

The principal adjustments to the statistics classified according to the system of financial management so as to bring them in line with the national accounts' criteria are indicated in these two tables. Each government level's economic classification of revenue and expenditure before consolidation is used to effect these adjustments. The most important differences between the two systems relate to the Canada Pension Plan, the Quebec Pension Plan, government operated pension plans and hospitals. A detailed explanation of the differences between the two systems is given in The Canadian System of Government Financial Management Statistics, Catalogue 68-506, p. 45.

PART II

Consolidated Government Financial Assets and Liabilities

Preliminary Comments

The general principle of the consolidation procedure, as enunciated in the Introduction, also applies to the consolidation of all levels of governments' assets and liabilities. Amounts claimed by one government in its financial statements as "receivable" from another government are deducted from the sum total of the combined related amounts of the governments concerned and amounts acknowledged as "payable" by one government to another are subtracted from the relevant combined amounts payable of the governments concerned, to the extent that such amounts can be identified and related one to another from the financial statements of the respective governments. However, varying recording and accounting practices among governments result in differences between amounts reported as receivable and corresponding payables. The net of these differences is shown in an adjusting entry under the caption "Other" (line 23 of Table 13 and line 25 of Table 14). This adjusting entry may be positive or negative depending respectively on whether the amounts on the assets side exceed the corresponding liabilities or vice versa.

Tables 13 and 14. Consolidated Government Financial Assets and Liabilities

These tables show the consolidated financial assets and liabilities of federal, provincial and local governments, as well as those of provincial and local governments. These are derived from the totals of the financial assets and liabilities of the relevant levels of government as published in Federal Government Finance (Catalogue 68-211), Provincial Government Finance - Assets and Liabilities and Sources and Uses of Funds (Catalogue 68-209) and Local Government Finance (Catalogue 68-204). Fixed assets are excluded from the presentation of government assets since their costs are fully reflected in government expenditure at the time of acquisition according to the financial management system criteria.

As shown in Table 13, the two largest items of federal-provincial-local consolidated financial assets consist of intergovernment loans and advances (mainly

dépenses consolidées d'après le système de la gestion financière sont reclassifiées selon les catégories établies aux fins du système des comptes nationaux, ainsi que l'indique le tableau 10.

Les tableaux 11 et 12. Rajustements à apporter aux revenus et aux dépenses publics consolidés selon le système de la gestion financière pour les exprimer selon le système des comptes nationaux

Ces tableaux indiquent les principaux rajustements qu'il faut apporter aux données classifiées selon le système de la gestion financière pour les adapter aux normes du système des comptes nationaux. Il importe de remarquer que ces rajustements sont faits à partir de la répartition économique des revenus et des dépenses non consolidés de chaque secteur de gouvernement. Les différences les plus importantes entre ces deux systèmes sont causées par le traitement que l'un et l'autre accordent au régime de pension du Canada, à la Régie des rentes du Québec, aux caisses de retraite des fonctionnaires et aux hôpitaux. On voudra bien consulter la publication de Statistique Canada, intitulée Le système canadien des statistiques de la gestion financière des gouvernements (n° 68-506F au catalogue), pp. 52 et sq. pour plus de détail à cet égard.

PARTIE II

L'actif financier et le passif publics consolidés

Remarques préliminaires

Le même principe général de consolidation, tel qu'il a été exposé plus haut dans l'introduction, sert également à consolider l'actif financier et le passif de l'ensemble des gouvernements. Les montants qu'un gouvernement déclare, dans ses états financiers, comme "effets à recevoir" d'un autre gouvernement sont déduits de la somme de ces montants des deux gouvernements concernés, et les montants que l'un reconnaît comme étant dus à un autre sont éliminés de la somme de tels montants pour les deux gouvernements en question. Toutefois, ce principe est appliqué seulement quand de tels montants peuvent être clairement identifiés et reliés les uns aux autres. Il arrive parfois que les montants rapportés par l'un et l'autre gouvernements soient différents, par suite de variations dans les règles comptables utilisées par les divers gouvernements. Les différences nettes ainsi obtenues sont indiquées sous le poste "Autres" dans les tableaux 13 (ligne 23) et 14 (ligne 25), lequel n'est en réalité qu'une écriture de redressement. Celle-ci peut être positive ou négative selon que les montants de l'actif excèdent ceux du passif ou que ces derniers excèdent les premiers.

Les tableaux 13 et 14. L'actif financier public et le passif public consolidés

Ces tableaux présentent la consolidation de l'actif financier et du passif, en premier lieu, de l'ensemble des gouvernements et des administrations locales et, en deuxième lieu, des gouvernements provinciaux et leurs administrations locales. Cette consolidation est faite à partir des chiffres de l'actif financier et du passif de chaque ordre de gouvernements ainsi qu'ils apparaissent dans les publications particulières à chacun d'eux, soit Les finances du gouvernement fédéral (n° 68-211 au catalogue), Les finances des gouvernements provinciaux - Actif, passif, sources et utilisations des fonds (n° 68-209 au catalogue) et Les finances des administrations locales (n° 68-204 au catalogue). Les immobilisations ne sont pas comprises dans l'actif financier puisqu'elles sont intégrées dans les dépenses publiques au moment de leur acquisition en vertu du système de la gestion financière.

Ainsi que l'indique le tableau 13, les deux postes les plus importants de l'actif consolidé des deux ordres de gouvernements et des administrations locales consistent en

to government enterprises) and intergovernment bonds and debentures which are chiefly government investments in their own enterprises. These two items together represented 65% of all-government financial assets in 1972. At the provincial-local level, these assets are somewhat less important, i.e. 28% of total financial assets, while "cash on hand and deposits" form a substantial part of their assets, i.e., nearly 17%.

Table 14 reveals that bonds held outside the government universe were the largest item of the all-government consolidated liabilities in 1972 (see line 19 of that table). Over 79% of the consolidated bond debt of all levels of government consisted of bonds held in Canadian currency whilst only about 16% were held in U.S. currency. Reliance on U.S. currency was notably greater at the provincial-local sector, since about 23% of its consolidated bond debt were in U.S. funds in 1972, compared with 71% in Canadian currency.

transactions intergouvernementales, soit les prêts et avances consentis entre entités gouvernementales, en particulier aux entreprises publiques, et les émissions d'obligations qui sont, en majeure partie, des investissements des gouvernements dans leurs entreprises propres. Ces deux postes formaient 65 % de l'actif global consolidé de l'univers gouvernemental en 1972. Il sont, toutefois, moins importants quand seul l'univers provincial-local est considéré, ne s'élevant qu'à 28 % de son actif consolidé. Par contre, l'encaisse et les dépôts y forment une partie importante, soit près de 17 % en 1972.

Quant au passif consolidé, le tableau 14 révèle que les obligations détenues à l'extérieur de l'univers gouvernemental en forment le poste le plus important (ligne 19 de ce tableau). De plus, près de 79 % de la dette obligataire consolidée était sous forme d'obligations détenues en fonds canadiens, alors que seulement environ 16 % l'était en fonds des U.S.A. Le recours au financement en monnaie des U.S.A. était, toutefois, plus important pour le secteur provincial-local consolidé. De fait, environ 23 % de sa dette obligataire consolidée était en fonds des U.S.A. et 71 % en fonds canadiens.



PART I

Revenue and Expenditure

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PARTIE I

Les revenus et les dépenses

TABLE 1. Consolidated Government Revenue  
Fiscal Year Ended Nearest to December 31, 1972

No.	Revenue source	All levels of government combined		
		L'ensemble des gouvernements et des administrations locales		
		Gross general revenue — Les revenus généraux bruts (1)	Intergovernment transfers and sales — Transferts et ventes au sein de l'ensemble (2)	Consolidated revenue — Les revenus consolidés (3)
		thousands of dollars		
	<u>Taxes:</u>			
1	Personal income taxes .....	12,007,267	—	12,007,267
2	Payroll tax .....	126,116	—	126,116
3	Corporation income taxes .....	3,897,482	—	3,897,482
4	Taxes on insurance premiums .....	85,421	—	85,421
5	Other taxes on corporations and businesses .....	429,321	—	429,321
6	Tax on certain payments or credits to non-residents .....	291,752	—	291,752
7	Real and personal property taxes .....	3,707,760	—	3,707,760
8	General sales taxes .....	5,384,868	—	5,384,868
9	Motive fuel taxes .....	1,270,714	—	1,270,714
10	Alcoholic beverages taxes .....	427,181	—	427,181
11	Tobacco taxes .....	802,823	—	802,823
12	Taxes on amusements and admissions to places of entertainment .....	59,224	—	59,224
13	Taxes on other commodities and services .....	144,604	—	144,604
14	Custom duties .....	1,181,837	—	1,181,837
15	Taxes on estates, successions and gifts .....	212,290	—	212,290
16	Hospital and medical care insurance premiums .....	700,819	—	700,819
17	Social insurance levies .....	1,142,354	—	1,142,354
18	Universal pension plan levies .....	1,210,480	—	1,210,480
19	Other taxes .....	68,655	—	68,655
20	Total, taxes .....	33,150,968	—	33,150,968
	<u>Natural resource revenue:</u>			
21	Fish and game .....	25,580	—	25,580
22	Forests .....	210,370	—	210,370
23	Mines .....	56,564	—	56,564
24	Oil and gas .....	417,486	—	417,486
25	Water power .....	59,073	—	59,073
26	Other non-specified natural resources .....	30,465	—	30,465
27	Total, natural resource revenue .....	799,538	—	799,538
	<u>Privileges, licences and permits:</u>			
28	Liquor control and regulations .....	131,519	—	131,519
29	Motor vehicles .....	462,978	—	462,978
30	Concessions and franchises .....	40,464	—	40,464
31	Other .....	112,007	—	112,007
32	Total, privileges, licences and permits .....	746,968	—	746,968
33	Sales of goods and services .....	1,825,640	235,143	1,590,497
	<u>Return on investments:</u>			
34	Remittances from own enterprises .....	705,205	—	705,205
35	Interest .....	2,088,278	—	2,088,278
36	Dividends, foreign exchange and other .....	222,491	—	222,491
37	Total, return on investments .....	3,015,974	—	3,015,974
	<u>Other revenue from own sources:</u>			
38	Contributions to government employees' and teachers' pension plans operated by government .....	337,044	—	337,044
39	Postal revenue .....	557,590	—	557,590
40	Bullion and coinage .....	23,746	—	23,746
41	Fines and penalties .....	149,841	—	149,841
42	Miscellaneous .....	150,970	—	150,970
43	Total, other revenue from own sources .....	1,219,191	—	1,219,191
	<u>Intergovernmental transfers:</u>			
44	General purpose .....	1,951,027	1,951,027	—
45	Specific purpose .....	7,127,616	7,127,616	—
46	Total, intergovernmental transfers .....	9,078,643	9,078,643	—
	<u>Transfers from government enterprises:</u>			
47	Federal government enterprises .....	28,204	—	28,204
48	Provincial government enterprises .....	32,157	—	32,157
49	Local government enterprises .....	7,500	—	7,500
50	Total, transfers from government enterprises .....	67,861	—	67,861
51	Total, gross revenue and transfers .....	49,904,783	9,313,786	
52	Total, consolidated government revenue .....			40,590,997

TABLEAU 1. Revenus publics consolidés  
Année financière terminée le plus près du 31 décembre 1972

Provincial-local governments			Sources de revenu	N <sup>o</sup>
Les gouvernements provinciaux et les administrations locales				
Gross general revenue	Provincial-local transfers and sales	Consolidated revenue		
Les revenus généraux bruts	Transferts et ventes entre les gouvernements provinciaux et les administrations locales	Les revenus consolidés		
(4)	(5)	(6)		
milliers de dollars				
3,628,859	—	3,628,859	Les impositions:	
126,116	—	126,116	Impôts sur le revenu des particuliers .....	1
977,969	—	977,969	Impôts sur la feuille de paye .....	2
85,421	—	85,421	Impôts sur le revenu des corporations .....	3
429,321	—	429,321	Taxes sur les primes d'assurance .....	4
—	—	—	Autres taxes diverses sur les corporations et les entreprises .....	5
3,707,760	—	3,707,760	Taxes sur certains paiements ou crédits remis à des non-résidents .....	6
2,333,146	—	2,333,146	Impôts sur la propriété foncière et personnelle .....	7
1,270,714	—	1,270,714	Taxes générales sur les ventes .....	8
1,460	—	1,460	Taxes sur les carburants .....	9
237,840	—	237,840	Taxes sur les boissons alcooliques .....	10
59,224	—	59,224	Taxes sur le tabac .....	11
100,362	—	100,362	Taxes sur les spectacles et droits d'entrée dans des lieux de divertissements .....	12
—	—	—	Taxes sur divers biens et services .....	13
151,344	—	151,344	Droits de douane .....	14
700,819	—	700,819	Impôts sur les biens transmis par décès, sur les successions et sur les dons ...	15
400,789	—	400,789	Primes d'assurance-hospitalisation et d'assurance-maladie .....	16
331,316	—	331,316	Cotisations à divers régimes d'assurance sociale .....	17
67,226	—	67,226	Cotisations aux régimes universels de rentes .....	18
—	—	—	Autres impositions diverses .....	19
14,609,686	—	14,609,686	Total des impositions .....	20
25,580	—	25,580	Revenus tirés des ressources naturelles:	
210,297	—	210,297	Chasse et pêche .....	21
55,402	—	55,402	Forêt .....	22
411,383	—	411,383	Mines .....	23
58,727	—	58,727	Pétrole et gaz naturel .....	24
27,144	—	27,144	Ressources hydrauliques .....	25
—	—	—	Autres ressources naturelles non spécifiées .....	26
788,533	—	788,533	Total des revenus tirés des ressources naturelles .....	27
131,519	—	131,519	Privilèges, droits et permits:	
462,978	—	462,978	Contrôle et réglementation du commerce des alcools .....	28
40,464	—	40,464	Véhicules automobiles .....	29
89,606	—	89,606	Concessions et franchises .....	30
—	—	—	Divers .....	31
724,567	—	724,567	Total des privilèges, droits et permis .....	32
1,127,043	620	1,126,423	Ventes de biens et de services .....	33
667,374	—	667,374	Revenus de placement:	
1,000,429	—	1,000,429	Remises des entreprises publiques à leurs gouvernements respectifs .....	34
19,241	—	19,241	Intérêts .....	35
—	—	—	Dividendes, devises étrangères et autres revenus de placement .....	36
1,687,044	—	1,687,044	Total des revenus de placement .....	37
115,927	—	115,927	Divers autres revenus de sources propres:	
—	—	—	Cotisations des fonctionnaires et des enseignants aux régimes de pension gérés par le gouvernement .....	38
—	—	—	Revenu postal .....	39
136,110	—	136,110	Lingots et monnayage .....	40
143,095	—	143,095	Amendes et pénalités .....	41
—	—	—	Divers .....	42
395,132	—	395,132	Total des divers autres revenus de sources propres .....	43
1,951,027	406,585	1,544,442	Paiements de transfert intergouvernemental:	
7,127,616	4,027,775	3,099,841	À des fins générales .....	44
—	—	—	À des fins spécifiques .....	45
9,078,643	4,434,360	4,644,283	Total des paiements de transfert intergouvernemental .....	46
28,204	—	28,204	Paiements de transfert des entreprises publiques:	
32,157	—	32,157	Entreprises du gouvernement fédéral .....	47
7,500	—	7,500	Entreprises des gouvernements provinciaux .....	48
—	—	—	Entreprises des administrations locales .....	49
67,861	—	67,861	Total des paiements de transfert des entreprises publiques .....	50
28,478,509	4,434,980	—	Total des revenus bruts et des paiements de transfert .....	51
—	—	24,043,529	Total des revenus publics consolidés .....	52

TABLE 2. Consolidated Government Expenditure  
Fiscal Year Ended Nearest to December 31, 1972

		All levels of government combined		
		L'ensemble des gouvernements et des administrations locales		
Function		Gross general expenditure — Les dépenses générales brutes	Intergovernment transfers and sales — Transferts et ventes au sein de l'ensemble	Consolidated expenditure — Les dépenses consolidées
No.		(1)	(2)	(3)
		thousands of dollars		
<u>General government:</u>				
1	Executive and legislative .....	139,166	—	139,166
2	Administrative .....	1,643,808	178	1,643,630
3	Contributions to trusted pension plans and pension payments from government operated pension plans.	521,254	—	521,254
4	Other .....	205,497	3,411	202,086
5	Total, general government .....	2,509,725	3,589	2,506,136
<u>Protection of persons and property:</u>				
6	National defence .....	1,911,673	—	1,911,673
7	Courts of law .....	169,441	22	169,419
8	Correctional services .....	228,927	139	228,788
9	Police services .....	845,129	58,307	786,822
10	Firefighting services .....	269,369	1,213	268,156
11	Regulatory services .....	181,196	848	180,348
12	Other .....	109,368	4,534	104,834
13	Total, protection of persons and property .....	3,715,103	65,063	3,650,040
<u>Transportation and communications:</u>				
14	Air .....	300,945	4,274	296,671
15	Road .....	2,926,226	357,238	2,568,988
16	Rail .....	161,059	—	161,059
17	Water .....	250,495	6,000	244,495
18	Telecommunications .....	48,552	—	48,552
19	Postal services .....	551,059	—	551,059
20	Other .....	213,422	55	213,367
21	Total, transportation and communications .....	4,451,758	367,567	4,084,191
<u>Health:</u>				
22	Hospital care .....	4,784,503	1,301,782	3,482,721
23	Medical care .....	2,192,146	677,174	1,514,972
24	Preventive services .....	318,940	32,892	286,048
25	Other .....	197,201	2,949	194,252
26	Total, health .....	7,492,790	2,014,797	5,477,993
<u>Social welfare:</u>				
27	Universal pension plans .....	309,575	—	309,575
28	Old age security .....	2,524,345	—	2,524,345
29	Veterans' benefits .....	477,401	—	477,401
30	Unemployment insurance .....	2,183,182	—	2,183,182
31	Family and youth allowances .....	704,440	—	704,440
32	Workmen's compensation .....	302,759	—	302,759
33	Assistance to disabled, handicapped, unemployed or other needy individuals .....	2,592,029	728,709	1,863,320
34	Other .....	334,479	33,893	300,586
35	Total, social welfare .....	9,428,210	762,602	8,665,608
<u>Education:</u>				
36	Primary and secondary .....	7,862,685	2,777,732	5,084,953
37	Post-secondary .....	2,217,720	516,503	1,701,217
38	Special retraining services .....	276,372	176,774	99,598
39	Other .....	135,688	68,416	67,272
40	Total, education .....	10,492,465	3,539,425	6,953,040
<u>Natural resources:</u>				
41	Fish and game .....	163,611	4,285	159,326
42	Forests .....	188,429	554	187,875
43	Mines .....	73,834	5,412	68,422
44	Oil and gas .....	6,023	—	6,023
45	Water power .....	105,284	5,052	100,232
46	Other .....	200,627	2,227	198,400
47	Total, natural resources .....	737,808	17,530	720,278

TABLEAU 2. Dépenses publiques consolidées  
Année financière terminée le plus près du 31 décembre 1972

Provincial-local governments				
Les gouvernements provinciaux et les administrations locales				
Gross general expenditure	Provincial-local transfers and sales	Consolidated expenditure	Fonction	
Les dépenses générales brutes	Transferts et ventes entre les gouvernements provinciaux et les administrations locales	Les dépenses consolidées		
(4)	(5)	(6)		N <sup>o</sup>
milliers de dollars				
77,727	—	77,727	<u>L'Administration:</u>	
889,020	101	888,919	L'exécutif et le législatif .....	1
216,883	—	216,883	La gestion .....	2
68,864	65	68,799	Contributions aux régimes de pension en fiducie et pensions versées en vertu des régimes de pension gérés par le gouvernement.	3
1,252,494	166	1,252,328	Divers .....	4
			Total des dépenses pour l'Administration .....	5
			<u>Protection de la personne et de la propriété:</u>	
—	—	—	Défense nationale .....	6
137,370	—	137,370	Cours de justice .....	7
140,413	139	140,274	Tribunaux correctionnels .....	8
621,659	2,146	619,513	Police .....	9
269,369	1,213	268,156	Lutte contre les incendies .....	10
159,549	848	158,701	Services de réglementations .....	11
88,063	1,534	86,529	Divers .....	12
1,416,423	5,880	1,410,543	Total des dépenses pour la protection de la personne et de la propriété .....	13
			<u>Transports et communications:</u>	
630	15	615	Transport aérien .....	14
2,862,251	318,278	2,543,973	Transport routier .....	15
6,403	—	6,403	Transport par chemin de fer .....	16
59,384	—	59,384	Transport par eau .....	17
772	—	772	Télécommunications .....	18
—	—	—	Services des postes .....	19
152,815	9	152,806	Divers .....	20
3,082,255	318,302	2,763,953	Total des dépenses pour les transports et les communications .....	21
			<u>Santé:</u>	
3,821,723	339,773	3,481,950	Soins hospitaliers .....	22
1,523,894	9,059	1,514,835	Soins médicaux .....	23
267,171	28,093	239,078	Services de soins préventifs .....	24
91,023	793	90,230	Divers .....	25
5,703,811	377,718	5,326,093	Total des dépenses pour la santé .....	26
			<u>Bien-être social:</u>	
102,940	—	102,940	Régimes universels de rentes .....	27
—	—	—	Pension de vieillesse .....	28
—	—	—	Prestations aux anciens combattants .....	29
12,197	—	12,197	Assurance-chômage .....	30
94,551	—	94,551	Allocations familiales et allocations aux jeunes .....	31
296,374	—	296,374	Prestations d'accident du travail .....	32
1,954,142	240,252	1,713,890	Allocations aux invalides, handicapés, chômeurs et autres personnes nécessiteuses.	33
109,799	28,851	80,948	Divers .....	34
2,570,003	269,103	2,300,900	Total des dépenses pour le bien-être social .....	35
			<u>Éducation:</u>	
7,749,729	2,772,857	4,976,872	Élémentaire et secondaire .....	36
1,694,300	25,935	1,668,365	Postsecondaire .....	37
143,332	—	143,332	Services particuliers de recyclage .....	38
57,985	980	57,005	Divers .....	39
9,645,346	2,799,772	6,845,574	Total des dépenses pour l'éducation .....	40
			<u>Ressources naturelles:</u>	
43,363	85	43,278	Chasse et pêche .....	41
158,338	223	158,115	Forêt .....	42
35,406	325	35,081	Mines .....	43
6,023	—	6,023	Pétrole et gaz naturel .....	44
42,205	173	42,032	Énergie hydraulique .....	45
118,623	2,126	116,497	Divers .....	46
403,958	2,932	401,026	Total des dépenses pour les ressources naturelles .....	47

TABLE 2. Consolidated Government Expenditure — Concluded  
Fiscal Year Ended Nearest to December 31, 1972

No.	Function	All levels of government combined		
		L'ensemble des gouvernements et des administrations locales		
		Gross general expenditure — Les dépenses générales brutes	Intergovernment transfers and sales — Transferts et ventes au sein de l'ensemble	Consolidated expenditure — Les dépenses consolidées
		(1)	(2)	(3)
		thousands of dollars		
	<u>Agriculture, trade and industry, and tourism:</u>			
48	Agriculture .....	908,800	91,970	816,830
49	Trade and industry .....	502,199	532	501,667
50	Tourism .....	58,957	4,539	54,418
51	Total, agriculture, trade and industry, and tourism .....	1,469,956	97,041	1,372,915
	<u>Environment:</u>			
52	Water purification and supply .....	434,238	16,796	417,442
53	Sewage collection and disposal .....	352,357	27,050	325,307
54	Garbage and waste collection and disposal .....	117,707	—	117,707
55	Pollution control .....	62,454	19,011	43,443
56	Other .....	91,035	2,612	88,423
57	Total, environment .....	1,057,791	65,469	992,322
	<u>Recreation and culture:</u>			
58	Recreational facilities .....	496,962	5,086	491,876
59	Cultural facilities .....	257,395	1,291	256,104
60	Other .....	167,313	4,537	162,776
61	Total, recreation and culture .....	921,670	10,914	910,756
	<u>Labour, employment and immigration:</u>			
62	Labour and employment .....	453,409	35,011	418,398
63	Immigration .....	40,937	24	40,913
64	Other .....	24,861	156	24,705
65	Total, labour, employment and immigration .....	519,207	35,191	484,016
	<u>Housing:</u>			
66	General assistance .....	308,109	54,757	253,352
67	Home buyer assistance .....	20,303	—	20,303
68	Real property tax subsidies .....	153,928	—	153,928
69	Total, housing .....	482,340	54,757	427,583
70	Foreign affairs and international assistance .....	385,396	—	385,396
71	Supervision and development of regions and localities .....	347,856	145,855	202,001
72	Research establishments .....	295,886	—	295,886
73	General purpose intergovernmental transfers .....	2,054,706	2,054,706	—
74	Transfers to own enterprises .....	357,594	—	357,594
	<u>Debt charges:</u>			
75	Interest .....	3,267,006	—	3,267,006
76	Other .....	107,867	—	107,867
77	Total, debt charges .....	3,374,873	—	3,374,873
78	Other expenditure .....	147,926	—	147,926
79	Total (non-consolidated expenditure) .....	50,243,060	9,234,506	
80	Total, consolidated government expenditure .....			41,008,554

TABLEAU 2. Dépenses publiques consolidées - fin  
Année financière terminée le plus près du 31 décembre 1972

Provincial-local governments			Fonction	N <sup>o</sup>
Les gouvernements provinciaux et les administrations locales				
Gross general expenditure — Les dépenses générales brutes	Provincial-local transfers and sales — Transferts et ventes entre les gouvernements provinciaux et les administrations locales	Consolidated expenditure — Les dépenses consolidées		
(4)	(5)	(6)		
milliers de dollars				
			<u>Agriculture, commerce, industrie et tourisme:</u>	
272,814	2,099	270,715	Agriculture .....	48
140,044	402	139,642	Commerce et industrie .....	49
42,288	4,047	38,241	Tourisme .....	50
455,146	6,548	448,598	Total des dépenses pour l'agriculture, le commerce, l'industrie et le tourisme	51
			<u>Environnement:</u>	
433,626	16,637	416,989	Approvisionnement d'eau et épuration de l'eau .....	52
325,260	—	325,260	Canalisations d'égout et traitement des eaux vannes .....	53
117,707	—	117,707	Enlèvement et destruction des ordures ménagères et des déchets .....	54
62,454	19,011	43,443	Contrôle de la pollution .....	55
18,739	2,612	16,127	Divers .....	56
957,786	38,260	919,526	Total des dépenses pour l'environnement .....	57
			<u>Récréation et culture:</u>	
454,120	4,722	449,398	Installations récréatives .....	58
183,862	1,291	182,571	Installations culturelles .....	59
68,773	2,678	66,095	Divers .....	60
706,755	8,691	698,064	Total des dépenses pour la récréation et la culture .....	61
			<u>Travail, emploi et immigration:</u>	
23,750	—	23,750	Travail et emploi .....	62
6,949	—	6,949	Immigration .....	63
—	—	—	Divers .....	64
30,699	—	30,699	Total des dépenses pour le travail, l'emploi et l'immigration .....	65
			<u>Logement:</u>	
208,646	31,062	177,584	Aide générale .....	66
20,303	—	20,303	Aide aux acheteurs de maison .....	67
153,928	—	153,928	Subventions relatives à l'impôt foncier .....	68
382,877	31,062	351,815	Total des dépenses pour le logement .....	69
—	—	—	Affaires extérieures et aide à l'étranger .....	70
207,773	78,462	129,311	Contrôle et mise en valeur des régions et des localités .....	71
17,932	—	17,932	Établissements de recherche .....	72
414,631	414,631	—	Pailements de transfert intergouvernemental destinés à des fins générales .....	73
63,382	—	63,382	Pailements de transfert des gouvernements à leurs entreprises propres .....	74
			<u>Service de la dette:</u>	
1,812,111	—	1,812,111	Intérêts .....	75
60,358	—	60,358	Autres dépenses .....	76
1,872,469	—	1,872,469	Total du service de la dette .....	77
147,289	—	147,289	Diverses autres dépenses .....	78
29,331,029	4,351,527		Total des dépenses non consolidées .....	79
		24,979,502	Total des dépenses publiques consolidées .....	80

TABLE 3. Distribution of Consolidated Government Revenue by Major Sources  
Fiscal Year Ended Nearest to December 31, 1972

TABLEAU 3. Répartition des revenus publics consolidés selon les principales sources  
Année financière terminée le plus près du 31 décembre 1972

Revenue source — Sources de revenu	All levels of government combined — L'ensemble des gouvernements et des administrations locales		Provincial- local governments — Les gouvernements provinciaux et les administrations locales	
	Amount — Montant	Per cent — Pourcentage	Amount — Montant	Per cent — Pourcentage
	\$'000		\$'000	
<u>Taxes — Impôts:</u>				
Personal income taxes — Impôts sur le revenu des particuliers .....	12,007,267	29.6	3,628,859	15.1
Corporation income taxes — Impôts sur le revenu des corporations .....	3,897,482	9.6	977,969	4.1
Real and personal property taxes — Impôts sur la propriété foncière et personnelle .....	3,707,760	9.1	3,707,760	15.4
General sales taxes — Taxes générales sur les ventes .....	5,384,868	13.3	2,333,146	9.7
Motive fuel taxes — Taxes sur les carburants ..	1,270,714	3.1	1,270,714	5.3
Alcoholic beverages and tobacco taxes — Taxes sur les boissons alcooliques et le tabac ....	1,230,004	3.0	239,300	1.0
Custom duties — Droits de douane .....	1,181,837	2.9	—	—
Other taxes — Divers autres impôts .....	4,471,036	11.1	2,451,938	10.2
Taxes — Total — Impôts .....	33,150,968	81.7	14,609,686	60.8
Intergovernmental transfers — Paiements de trans- fert intergouvernemental .....	—	—	4,644,283	19.3
Interest — Intérêts .....	2,088,278	5.1	1,000,429	4.2
Other non-tax revenue — Divers autres revenus de sources non fiscales .....	5,351,751	13.2	3,789,131	15.7
Consolidated government revenue — Revenus publics consolidés .....	40,590,997	100.0	24,043,529	100.0

TABLE 4. Distribution of Consolidated Expenditure by Major Functions  
Fiscal Year Ended Nearest to December 31, 1972

TABLEAU 4. Répartition des dépenses publiques consolidées selon les principales fonctions  
Année financière terminée le plus près du 31 décembre 1972

Function — Fonction	All levels of government combined — L'ensemble des gouvernements et des administrations locales		Provincial-local governments — Les gouvernements provinciaux et les administrations locales	
	Amount — Montant	Per cent — Pourcentage	Amount — Montant	Per cent — Pourcentage
	\$'000		\$'000	
General government — L'Administration .....	2,506,136	6.1	1,252,328	5.0
Protection of persons and property — Protection de la personne et de la propriété .....	3,650,040	8.9	1,410,543	5.7
Transportation and communications — Transports et communications .....	4,084,191	10.0	2,763,953	11.0
Health — Santé .....	5,477,993	13.4	5,326,093	21.3
Social welfare — Bien-être social .....	8,665,608	21.1	2,300,900	9.2
Education — Éducation .....	6,953,040	17.0	6,845,574	27.4
Natural resources — Ressources naturelles .....	720,278	1.8	401,026	1.6
Agriculture, trade and industry, and tourism — Agriculture, commerce, industrie et tourisme ..	1,372,915	3.3	448,598	1.8
Environment — Environnement .....	992,322	2.4	919,526	3.7
Recreation and culture — Récréation et culture ..	910,756	2.2	698,064	2.8
Debt charges — Service de la dette .....	3,374,873	8.2	1,872,469	7.5
Other expenditure — Diverses autres dépenses ....	2,300,402	5.6	740,428	3.0
Consolidated government expenditure — Total — Dépenses publiques consolidées .....	41,008,554	100.0	24,979,502	100.0

TABLE 5. Consolidated Government Revenue by Major Sources, 1968-1972, Total and Per Capita(1)  
Fiscal Year Ended Nearest to December 31 of Each Year  
(thousands of dollars, except per capita figures)

TABLEAU 5. Revenus publics consolidés selon les principales sources, de 1968 à 1972 - Total et par habitant(1)  
Année financière terminée le plus près du 31 décembre de chaque année  
(milliers de dollars sauf les chiffres par habitant)

	1968	1969	1970	1971	1972
<b>Taxes - Impôts:</b>					
Personal income taxes - Impôts sur le revenu des particuliers .....	6,098,732	7,730,564	9,147,740	10,194,479	12,007,267
Per capita - Par habitant ..... \$	290	363	424	467	543
Corporation income taxes - Impôts sur le revenu des corporations .....	2,873,366	3,700,667	3,189,438	3,181,456	3,897,482
Per capita - Par habitant ..... \$	137	174	148	146	176
Real and personal property taxes - Impôts sur la propriété foncière et personnelle .....	2,531,422	2,828,897	3,300,976	3,424,401	3,707,760
Per capita - Par habitant ..... \$	121	133	153	157	168
General sales taxes - Taxes générales sur les ventes .....	3,493,849	3,973,603	4,071,577	4,664,315	5,384,868
Per capita - Par habitant ..... \$	166	187	189	214	244
Motive fuel taxes - Taxes sur les carburants .....	944,309	1,020,956	1,093,934	1,167,748	1,270,714
Per capita - Par habitant ..... \$	45	48	51	53	58
Alcoholic beverages and tobacco taxes - Taxes sur les boissons alcooliques et le tabac .....	957,258	993,583	1,080,851	1,156,900	1,230,004
Per capita - Par habitant ..... \$	46	47	50	53	56
Custom duties - Droits de douanes .....	761,681	818,283	814,544	988,599	1,181,837
Per capita - Par habitant ..... \$	36	38	38	45	53
Other taxes - Divers autres impôts .....	3,268,892	3,821,981	3,980,891	4,186,821	4,471,036
Per capita - Par habitant ..... \$	156	179	185	192	202
<b>Taxes - Total - Impôts .....</b>	<b>20,929,509</b>	<b>24,888,534</b>	<b>26,679,951</b>	<b>28,964,719</b>	<b>33,150,968</b>
Per capita - Par habitant ..... \$	997	1,169	1,238	1,327	1,500
Natural resources revenue - Revenus tirés des ressources naturelles .....	622,984	637,582	609,724	648,705	799,538
Per capita - Par habitant ..... \$	30	30	28	30	36
Return on investments - Revenus de placement .....	1,512,249	1,810,310	2,263,906	2,696,945	3,015,974
Per capita - Par habitant ..... \$	72	85	105	123	137
Other non-tax revenue - Divers autres revenus de sources non fiscales .....	2,018,687	2,327,658	2,584,368	3,063,975	3,624,517
Per capita - Par habitant ..... \$	96	109	119	140	164
<b>Consolidated government revenue - Revenus publics consolidés .....</b>	<b>25,083,429</b>	<b>29,664,084</b>	<b>32,137,949</b>	<b>35,374,344</b>	<b>40,590,997</b>
Per capita - Par habitant ..... \$	1,195	1,393	1,490	1,620	1,837

(1) Population estimated as of June 1 of each year. - Estimations de la population au 1<sup>er</sup> juin de chaque année.

TABLE 6. Consolidated Government Expenditure by Major Functions, 1968-1972, Total and Per Capita(1)  
Fiscal Year Ended Nearest to December 31 of Each Year  
(thousands of dollars, except per capita figures)

TABEAU 6. Dépenses publiques consolidées selon les principales fonctions, de 1968 à 1972 - Total et par habitant(1)  
Année financière terminée le plus près du 31 décembre de chaque année  
(milliers de dollars, sauf les chiffres par habitant)

	1968	1969	1970	1971	1972
General government - L'Administration .....	1,458,113	1,725,591	1,972,797	2,284,027	2,506,136
Per capita - Par habitant ..... \$	69	81	91	105	113
Protection of persons and property - Protection de la personne et de la propriété .....	2,686,775	2,766,937	3,078,644	3,374,435	3,650,040
Per capita - Par habitant ..... \$	128	130	143	155	165
Transportation and communications - Transports et communications .....	2,869,969	2,997,536	3,246,636	3,682,950	4,084,191
Per capita - Par habitant ..... \$	137	141	151	169	185
Health - Santé .....	2,665,267	3,439,841	4,223,973	4,842,708	5,477,993
Per capita - Par habitant ..... \$	127	162	196	222	248
Social welfare - Bien-être social .....	4,229,376	4,739,039	5,807,591	6,967,784	8,665,608
Per capita - Par habitant ..... \$	201	223	269	319	392
Education - Éducation .....	4,713,615	5,403,289	5,992,979	6,537,979	6,953,040
Per capita - Par habitant ..... \$	225	254	278	300	315
Natural resources - Ressources naturelles .....	483,881	519,387	537,757	629,368	720,278
Per capita - Par habitant ..... \$	23	24	25	29	33
Recreation and culture - Récréation et culture .....	437,188	493,692	584,157	759,789	910,756
Per capita - Par habitant ..... \$	21	23	27	35	41
Housing - Logement .....	182,568	262,865	296,118	509,645	427,583
Per capita - Par habitant ..... \$	9	12	14	23	19
Foreign affairs - Affaires extérieures .....	210,378	251,779	289,123	311,499	385,396
Per capita - Par habitant ..... \$	10	12	13	14	17
Debt charges - Service de la dette .....	2,053,491	2,290,962	2,617,704	3,069,402	3,374,873
Per capita - Par habitant ..... \$	98	108	121	141	153
Other expenditures - Autres dépenses .....	1,542,264	1,767,971	2,792,950	3,305,933	3,852,660
Per capita - Par habitant ..... \$	73	83	129	151	174
Consolidated government expenditures - Dépenses publiques consolidées .....	23,532,885	26,658,889	31,440,429	36,275,519	41,008,554
Per capita - Par habitant ..... \$	1,121	1,253	1,457	1,663	1,855

(1) Population estimated as of June 1 of each year. - Estimations de la population au 1<sup>er</sup> juin de chaque année.

TABLE 7. Consolidated Revenue of Provincial and Local Governments, by Province  
Fiscal Year Ended Nearest to December 31, 1972

No.	Revenue source	Newfoundland — Terre-Neuve	Prince Edward Island — Île-du-Prince-Édouard	Nova Scotia — Nouvelle-Écosse	New Brunswick — Nouveau-Brunswick	Québec	Ontario	Manitoba

TABLEAU 7. Les revenus consolidés des gouvernements provinciaux et des administrations locales, par province  
Année financière terminée le plus près du 31 décembre 1972

Saskatchewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territories — Territoires du Nord- Ouest	Total	Sources de revenu	No
milliers de dollars							
						<u>Les impositions:</u>	
75,240	232,017	316,389	—	—	3,628,859	Impôts sur le revenu des particuliers .....	1
—	—	—	—	—	126,116	Impôts sur la feuille de paye .....	2
20,383	97,652	89,509	—	—	977,969	Impôts sur le revenu des corporations .....	3
2,861	5,979	9,304	1	—	85,421	Taxes sur les primes d'assurance .....	4
10,190	20,937	14,024	—	231	429,321	Autres taxes diverses sur les corporations et les entreprises .....	5
—	—	—	—	—	—	Taxes sur certains paiements ou crédits remis à des non-résidents ..	6
164,251	296,429	463,773	2,268	1,792	3,707,760	Impôts sur la propriété foncière et personnelle .....	7
80,763	—	279,783	—	—	2,333,146	Taxes générales sur les ventes .....	8
55,646	91,974	118,016	2,341	3,194	1,270,714	Taxes sur les carburants .....	9
—	—	—	322	—	1,460	Taxes sur les boissons alcooliques .....	10
6,461	13,450	19,747	—	—	237,840	Taxes sur le tabac .....	11
721	2,353	2,771	—	—	59,224	Taxes sur les spectacles et droits d'entrée dans des lieux de diver- tisements.	12
—	—	7,292	—	1,117	100,362	Taxes sur divers biens et services .....	13
—	—	—	—	—	—	Droits de douane .....	14
1,377	1	25,088	—	—	151,344	Impôts sur les biens transmis par décès, sur les successions et sur les dons.	15
15,404	54,289	80,790	708	—	700,819	Primes d'assurance-hospitalisation et d'assurance-maladie .....	16
8,893	25,634	47,465	—	—	400,789	Cotisations à divers régimes d'assurance sociale .....	17
—	—	—	—	—	331,316	Cotisations aux régimes universels de rentes .....	18
2,148	4,100	1,879	2	—	67,226	Autres impositions diverses .....	19
444,338	844,815	1,475,830	5,642	6,334	14,609,686	Total des impositions .....	20
						<u>Revenus tirés des ressources naturelles:</u>	
2,015	2,079	2,955	133	89	25,580	Chasse et pêche .....	21
1,897	9,581	150,715	—	—	210,297	Forêt .....	22
6,109	2,742	6,512	—	—	55,402	Mines .....	23
29,478	332,884	46,693	—	—	411,383	Pétrole et gaz naturel .....	24
799	526	4,867	—	—	58,727	Ressources hydrauliques .....	25
6,415	4,067	3,485	—	22	27,144	Autres ressources naturelles non spécifiées .....	26
46,713	351,879	215,227	133	111	788,533	Total des revenus tirés des ressources naturelles .....	27
						<u>Privilèges, droits et permis:</u>	
352	3,214	1,403	26	131	131,519	Contrôle et réglementation du commerce des alcools .....	28
16,375	32,356	45,855	687	493	462,978	Véhicules automobiles .....	29
1,106	10,595	5,703	29	274	40,464	Concessions et franchises .....	30
2,988	12,399	18,530	150	220	89,606	Divers .....	31
20,821	58,564	71,491	892	1,118	724,567	Total des privilèges, droits et permis .....	32
60,558	98,859	153,659	2,178	8,435	1,126,423	Ventes de biens et de services .....	33
						<u>Revenus de placement:</u>	
37,617	89,111	98,004	2,117	1,735	667,374	Remises des entreprises publiques à leurs gouvernements respectifs	34
59,342	95,662	94,435	545	1,140	1,000,429	Intérêts .....	35
1	64	—	—	—	19,241	Dividendes, devises étrangères et autres revenus de placement .....	36
96,960	184,837	192,439	2,662	2,875	1,687,044	Total des revenus de placement .....	37
						<u>Divers autres revenus de sources propres:</u>	
3,667	27,812	—	—	—	115,927	Cotisations des fonctionnaires et des enseignants aux régimes de pension gérés par le gouvernement.	38
—	—	—	—	—	—	Revenu postal .....	39
—	—	—	—	—	—	Lingots et monnayage .....	40
6,710	14,618	10,477	109	94	136,110	Amendes et pénalités .....	41
8,508	14,602	3,804	15	36	143,095	Divers .....	42
18,885	57,032	14,281	124	130	395,132	Total des divers autres revenus de sources propres .....	43
						<u>Paiements de transfert des entreprises publiques:</u>	
268	—	401	—	—	28,204	Entreprises publiques fédérales .....	44
2,388	—	2,821	—	—	32,157	Entreprises publiques provinciales .....	45
906	3,642	—	—	—	7,500	Entreprises publiques locales .....	46
3,562	3,642	3,222	—	—	67,861	Total des paiements de transfert des entreprises publiques .....	47
						<u>Paiements de transfert du gouvernement fédéral:</u>	
138,961	26,051	10,168	10,734	57,019	1,544,442	À des fins générales .....	48
136,505	278,881	297,034	15,663	20,801	3,099,841	À des fins spécifiques .....	49
275,466	304,932	307,202	26,397	77,820	4,644,283	Total des paiements de transfert du gouvernement fédéral .....	50
967,303	1,904,560	2,433,351	38,028	96,823	24,043,529	Total des revenus consolidés des gouvernements provinciaux et des administrations locales.	51

TABLE 8. Consolidated Expenditure of Provincial and Local Governments, by Province  
Fiscal Year Ended Nearest to December 31, 1972

No.	Function	Newfoundland — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars						
	<u>General government:</u>							
1	Executive and legislative .....	3,017	731	3,578	2,902	19,796	22,894	5,783
2	Administrative .....	17,283	7,321	20,616	25,407	298,403	264,050	25,029
3	Contributions to trustee pension plans and pension pay- ments from government operated pension plans.	3,193	380	9,844	4,465	47,728	97,495	4,256
4	Other .....	954	1,414	2,867	952	14,917	21,551	5,631
5	Total, general government .....	24,447	9,846	36,905	33,726	380,844	405,990	40,699
	<u>Protection of persons and property:</u>							
6	National defence .....	—	—	—	—	—	—	—
7	Courts of law .....	1,142	344	5,639	3,157	36,330	56,130	5,034
8	Correctional services .....	2,157	282	5,276	2,190	20,862	68,674	6,559
9	Police services .....	5,476	1,270	11,292	8,982	226,456	240,495	19,096
10	Firefighting services .....	2,124	309	7,625	5,651	70,065	105,701	11,457
11	Regulatory services .....	1,681	399	3,793	3,064	37,588	65,682	7,395
12	Other .....	851	132	2,507	2,325	25,084	19,627	4,510
13	Total, protection of persons and property .....	13,431	2,736	36,132	25,369	416,385	556,309	54,051
	<u>Transportation and communications:</u>							
14	Air .....	—	—	—	—	96	292	—
15	Road .....	79,289	16,052	91,045	83,008	780,558	810,502	95,126
16	Rail .....	—	16	68	—	—	6,147	—
17	Water .....	224	—	1,209	1,234	6,931	—	—
18	Telecommunications .....	—	—	4	—	—	81	3
19	Postal services .....	—	—	—	—	—	—	—
20	Other .....	865	14	1,198	246	38,926	84,013	2,862
21	Total, transportation and communications .....	80,378	16,082	93,524	84,488	826,511	901,035	97,991
	<u>Health:</u>							
22	Hospital care .....	78,053	12,950	109,992	91,715	1,036,688	1,324,735	135,057
23	Medical care .....	19,409	5,280	40,653	25,180	382,462	632,024	62,642
24	Preventive services .....	4,168	1,367	1,839	4,548	47,833	124,153	12,311
25	Other .....	799	1,204	8,908	5,261	26,433	19,596	10,604
26	Total, health .....	102,429	20,801	161,392	126,704	1,493,416	2,100,508	220,614
	<u>Social welfare:</u>							
27	Universal pension plans .....	647	—	1,083	—	80,721	7,578	1,201
28	Old age security .....	—	—	—	—	—	—	—
29	Veterans' benefits .....	—	—	—	—	—	—	—
30	Unemployment insurance .....	279	110	556	—	2,219	3,365	564
31	Family and youth allowances .....	—	—	—	—	94,551	—	—
32	Workmen's compensation .....	6,312	590	8,272	6,509	77,449	119,263	9,389
33	Assistance to disabled, handicapped, unemployed and other needy individuals.	51,382	9,400	46,171	49,572	563,904	579,696	65,768
34	Other .....	727	520	4,491	45	14,830	13,154	12,513
35	Total, social welfare .....	59,347	10,620	60,573	56,126	833,674	723,056	89,435
	<u>Education:</u>							
36	Primary and secondary .....	97,174	23,429	146,410	122,650	1,310,553	1,965,637	228,650
37	Post-secondary .....	38,543	6,995	55,667	31,975	426,545	644,172	80,251
38	Special retraining services .....	7,011	2,718	5,147	10,754	57,513	52,257	159
39	Other .....	2,440	177	6,846	2,904	2,144	22,020	764
40	Total, education .....	145,168	33,319	214,070	168,283	1,796,755	2,684,086	309,824
	<u>Natural resources:</u>							
41	Fish and game .....	5,637	838	1,192	1,552	13,156	8,262	734
42	Forest .....	4,006	236	4,684	6,179	37,245	36,312	3,164
43	Mines .....	841	—	3,077	905	8,234	9,493	2,210
44	Oil and gas .....	—	—	—	—	—	—	—
45	Water power .....	—	—	61	—	6,905	—	18,242
46	Other .....	910	568	1,799	7,257	15,207	66,552	2,052
47	Total, natural resources .....	11,394	1,642	10,813	15,893	80,747	120,619	26,402

TABLEAU 8. Dépenses consolidées des gouvernements provinciaux et des administrations locales, par province  
Année financière terminée le plus près du 31 décembre 1972

Saskatchewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territories — Territoires du Nord- Ouest	Total	Fonction	No
milliers de dollars							
						<u>L'Administration:</u>	
3,294	7,032	7,100	43	1,557	77,727	L'exécutif et le législatif .....	1
29,757	64,677	100,493	2,566	33,317	888,919	La gestion .....	2
5,642	21,191	22,689	—	—	216,883	Contributions aux régimes de pension en fiducie et pensions versées en vertu des régimes de pension gérés par le gouvernement.	3
4,061	6,042	9,403	903	104	68,799	Divers .....	4
42,754	98,942	139,685	3,512	34,978	1,252,328	Total des dépenses pour l'Administration .....	5
						<u>Protection de la personne et de la propriété:</u>	
—	—	—	—	—	—	Défense nationale .....	6
3,437	9,076	16,120	447	514	137,370	Cours de justice .....	7
3,838	11,572	16,780	741	1,343	140,274	Tribunaux correctionnels .....	8
15,711	40,140	49,430	1,124	41	619,513	Police .....	9
7,151	26,935	30,171	301	666	268,156	Lutte contre les incendies .....	10
6,978	13,822	17,954	35	310	158,701	Services de réglementations .....	11
1,953	9,118	20,320	36	66	86,529	Divers .....	12
39,068	110,663	150,775	2,684	2,940	1,410,543	Total des dépenses pour la protection de la personne et de la propriété.	13
						<u>Transports et communications:</u>	
—	14	—	76	137	615	Transport aérien .....	14
119,604	200,713	252,302	11,563	4,211	2,543,973	Transport routier .....	15
—	172	—	—	—	6,403	Transport par chemin de fer .....	16
500	286	49,000	—	—	59,384	Transport par eau .....	17
666	—	17	1	—	772	Télécommunications .....	18
—	—	—	—	—	—	Services des postes .....	19
2,198	3,981	17,363	925	215	152,806	Divers .....	20
122,968	205,166	318,682	12,565	4,563	2,763,933	Total des dépenses pour les transports et les communications .....	21
						<u>Santé:</u>	
130,726	276,581	277,415	2,552	5,486	3,481,950	Soins hospitaliers .....	22
43,103	123,088	178,346	83	2,565	1,514,835	Soins médicaux .....	23
14,309	12,112	15,645	495	298	239,078	Services de soins préventifs .....	24
1,915	3,178	11,469	—	863	90,230	Divers .....	25
190,053	414,959	482,875	3,130	9,212	5,326,093	Total des dépenses pour la santé .....	26
						<u>Bien-être social:</u>	
1,065	7,799	2,846	—	—	102,940	Régimes universels de rentes .....	27
—	—	—	—	—	—	Pension de vieillesse .....	28
—	—	—	—	—	—	Prestations aux anciens combattants .....	29
576	2,012	2,516	—	—	12,197	Assurance-chômage .....	30
—	—	—	—	—	94,551	Allocations familiales et allocations aux jeunes .....	31
9,648	24,712	34,230	—	—	296,374	Prestations d'accident du travail .....	32
60,474	112,426	169,221	1,464	4,412	1,713,890	Allocations aux invalides, handicapés, chômeurs et autres personnes nécessiteuses.	33
10,831	17,835	4,320	393	1,289	80,948	Divers .....	34
82,594	164,784	213,133	1,857	5,701	2,300,900	Total des dépenses pour le bien-être social .....	35
						<u>Éducation:</u>	
184,500	394,145	468,544	10,108	25,072	4,976,872	Élémentaire et secondaire .....	36
56,756	199,371	127,623	230	237	1,668,365	Postsecondaire .....	37
3,322	1,354	—	40	3,057	143,332	Services particuliers de recyclage .....	38
6,520	5,129	8,042	19	—	57,005	Divers .....	39
251,098	599,999	604,209	10,397	28,366	6,845,574	Total des dépenses pour l'éducation .....	40
						<u>Ressources naturelles:</u>	
1,629	5,139	3,607	225	1,307	43,278	Chasse et pêche .....	41
2,993	15,000	48,296	—	—	158,115	Forêt .....	42
2,400	747	7,169	—	5	35,081	Mines .....	43
539	5,327	—	—	157	6,023	Pétrole et gaz naturel .....	44
1,452	3,041	12,331	—	—	42,032	Énergie hydraulique .....	45
6,637	5,371	9,881	—	263	116,497	Divers .....	46
15,650	34,625	81,284	225	1,732	401,026	Total des dépenses pour les ressources naturelles .....	47

TABLE 8. Consolidated Expenditure of Provincial and Local Governments, by Province -- Concluded  
Fiscal Year Ended Nearest to December 31, 1972

No.	Function	Newfoundland — Terre- Neuve	Prince Edward Island — Île-du- Prince- Edouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars						
	<u>Agriculture, trade and industry, and tourism:</u>							
48	Agriculture .....	7,788	3,584	5,256	4,772	105,517	73,610	16,268
49	Trade and industry .....	23,370	3,896	9,075	11,747	33,486	25,317	6,360
50	Tourism .....	1,145	1,237	3,763	5,397	5,952	12,595	1,253
51	Total, agriculture, trade and industry, and tourism .....	32,303	8,717	18,094	21,916	144,955	111,522	23,881
	<u>Environment:</u>							
52	Water purification and supply .....	14,076	1,173	7,347	8,600	129,586	174,175	11,234
53	Sewage collection and disposal .....	8,579	2,136	12,800	3,786	41,293	141,333	7,777
54	Garbage and waste collection and disposal .....	1,571	199	3,402	3,187	28,794	46,238	5,105
55	Pollution control .....	993	226	—	—	8,924	26,235	1,498
56	Other .....	10	139	402	3	2,605	4,952	127
57	Total, environment .....	25,229	3,873	23,951	15,576	211,202	392,933	25,741
	<u>Recreation and culture:</u>							
58	Recreational facilities .....	4,453	1,788	6,630	11,336	75,070	187,246	40,693
59	Cultural facilities .....	765	696	3,830	2,673	53,353	72,250	6,146
60	Other .....	237	47	421	1,134	48,042	5,325	5,175
61	Total, recreation and culture .....	5,455	2,531	10,881	15,143	176,465	264,821	52,014
	<u>Labour, employment and immigration:</u>							
62	Labour and employment .....	—	122	621	1,730	12,196	3,544	584
63	Immigration .....	—	—	—	—	5,453	1,495	—
64	Other .....	—	—	—	—	—	—	—
65	Total, labour, employment and immigration .....	—	122	621	1,730	17,649	5,039	584
	<u>Housing:</u>							
66	General assistance .....	2,779	2,338	15,474	1,820	52,613	54,711	6,173
67	Home buyer assistance .....	—	—	1,564	—	—	—	—
68	Real property tax subsidies .....	—	—	—	—	5,711	38,019	9,832
69	Total, housing .....	2,779	2,338	17,038	1,820	58,324	92,730	16,005
70	Foreign affairs and international assistance .....	—	—	—	—	—	—	—
71	Supervision and development of regions and municipalities ...	3,751	755	1,845	9,878	22,365	43,549	9,462
72	Research establishments .....	—	—	1,145	1,083	3,923	5,472	—
73	Transfers to own enterprises .....	2,550	369	6,138	2,861	—	33,595	6,668
	<u>Debt charges:</u>							
74	Interest .....	55,836	11,091	84,305	46,673	563,724	661,243	76,252
75	Other .....	4,498	180	817	1,166	24,137	15,943	2,379
76	Total, debt charges .....	60,334	11,271	85,122	47,839	587,861	677,186	78,631
77	Other expenditure .....	527	36	2,849	1,827	9,033	79,348	5,820
78	Total, consolidated provincial — Local expenditure ....	569,522	125,058	781,093	630,262	7,060,109	9,197,798	1,057,822

TABLEAU 8. Dépenses consolidées des gouvernements provinciaux et des administrations locales, par province - fin  
Année financière terminée le plus près du 31 décembre 1972

Saskatchewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territoires — Territoires du Nord- Ouest	Total	Fonction	Nº
milliers de dollars							
						<u>Agriculture, commerce, industrie et tourisme:</u>	
17,722	24,697	11,487	14	—	270,715	Agriculture .....	48
6,573	9,051	6,645	—	4,122	139,642	Commerce et industrie .....	49
937	1,139	4,072	297	454	38,241	Tourisme .....	50
25,232	34,887	22,204	311	4,576	448,598	Total des dépenses pour l'agriculture, le commerce, l'industrie et le tourisme.	51
						<u>Environnement:</u>	
10,454	21,396	35,292	438	3,218	416,989	Approvisionnement d'eau et épuration de l'eau .....	52
4,604	27,237	74,471	280	964	325,260	Canalisation d'égout et traitement des eaux vannes .....	53
5,335	10,788	12,722	151	215	117,707	Enlèvement et destruction des ordures ménagères et des déchets .....	54
943	1,784	2,804	—	36	43,443	Contrôle de la pollution .....	55
1,214	6,326	347	2	—	16,127	Divers .....	56
22,550	67,531	125,636	871	4,433	919,526	Total des dépenses pour l'environnement .....	57
						<u>Récréation et culture:</u>	
13,345	34,925	72,087	390	1,435	449,398	Installations récréatives .....	58
9,539	16,128	16,349	621	221	182,571	Installations culturelles .....	59
1,161	1,554	2,966	—	33	66,095	Divers .....	60
24,045	52,607	91,402	1,011	1,689	698,064	Total des dépenses pour la récréation et la culture .....	61
						<u>Travail, emploi et immigration:</u>	
854	2,132	1,967	—	—	23,750	Travail et emploi .....	62
1	—	—	—	—	6,949	Immigration .....	63
—	—	—	—	—	—	Divers .....	64
855	2,132	1,967	—	—	30,699	Total des dépenses pour le travail, l'emploi et l'immigration ....	65
						<u>Logement:</u>	
3,747	10,317	17,559	1,301	8,752	177,584	Aide générale .....	66
18,739	—	—	—	—	20,303	Aide aux acheteurs de maison .....	67
—	21,925	78,441	—	—	153,928	Subventions relatives à l'impôt foncier .....	68
22,486	32,242	96,000	1,301	8,752	351,815	Total des dépenses pour le logement .....	69
—	—	—	—	—	—	Affaires extérieures et aide à l'étranger .....	70
15,783	7,090	8,926	1,934	3,973	129,311	Contrôle et mise en valeur des régions et des localités .....	71
2,222	4,087	—	—	—	17,932	Établissements de recherche .....	72
4,763	6,162	276	—	—	63,332	Paiements de transfert des gouvernements à leurs entreprises propres	73
						<u>Service de la dette:</u>	
58,794	143,599	104,831	2,106	3,657	1,812,111	Intérêts .....	74
3,520	5,487	2,199	—	32	60,358	Autres dépenses .....	75
62,314	149,086	107,030	2,106	3,689	1,872,469	Total du service de la dette .....	76
8,869	15,236	23,595	72	77	147,239	Diverses autres dépenses .....	77
933,304	2,000,198	2,467,679	41,976	114,681	24,979,502	Total des dépenses consolidées des gouvernements provinciaux et des administrations locales.	78

TABLE 9. Consolidated Government Revenue as per System of National Accounts  
Fiscal Year Ended Nearest to December 31, 1972

		System of national accounts — Système des comptes nationaux			
Revenue source		Financial management system — Système de la gestion financière	Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
No.		thousands of dollars			
	<u>Taxes:</u>				
1	Personal income taxes .....	12,007,267	12,007,267	—	—
2	Payroll taxes .....	126,116	126,116	—	—
3	Corporation income taxes .....	3,897,482	—	3,897,482	—
4	Taxes on insurance premiums .....	85,421	—	—	85,421
5	Other taxes on corporation and businesses .....	429,321	—	—	429,321
6	Tax on certain payments or credits to non-residents .....	291,752	—	291,752	—
7	Real and personal property taxes .....	3,707,760	—	—	3,707,537
8	General sales taxes .....	5,384,868	—	—	5,384,868
9	Motive fuel taxes .....	1,270,714	—	—	1,270,714
10	Alcoholic beverages taxes .....	427,181	—	—	427,181
11	Tobacco taxes .....	802,823	—	—	802,823
12	Taxes on amusements and admissions to places of entertainment .....	59,224	—	—	59,224
13	Taxes on other commodities and services .....	144,604	—	—	144,604
14	Custom duties .....	1,181,837	—	—	1,181,837
15	Taxes on estates, successions and gifts .....	212,290	212,290	—	—
16	Hospital and medical care insurance premiums .....	700,819	—	—	—
17	Social insurance levies .....	1,142,354	1,142,354	—	—
18	Universal pension plan levies .....	1,210,480	1,210,480	—	—
19	Other taxes .....	68,655	427	—	67,834
20	Total, taxes .....	33,150,968	14,698,934	4,189,234	13,561,364
	<u>Natural resource revenue:</u>				
21	Fish and game .....	25,580	—	—	1,994
22	Forests .....	210,370	—	20,986	21,329
23	Mines .....	56,564	—	31,569	9,756
24	Oil and gas .....	417,486	—	—	108,382
25	Water power .....	59,073	—	—	38,031
26	Other non-specified natural resources .....	30,465	—	—	21,563
27	Total, natural resource revenue .....	799,538	—	52,555	201,055
	<u>Privileges, licences and permits:</u>				
28	Liquor control and regulations .....	131,519	—	—	131,519
29	Motor vehicles .....	462,978	—	—	253,413
30	Concessions and franchises .....	40,464	—	—	—
31	Other .....	112,007	6,482	—	92,502
32	Total, privileges, licences and permits .....	746,968	6,482	—	477,434
33	Sales of goods and services .....	1,590,497	—	371	104,657
	<u>Return on investments:</u>				
34	Remittances from own enterprises .....	705,205	—	—	577,401
35	Interest .....	2,088,278	—	—	47,872
36	Dividends, foreign exchange and other .....	222,491	—	—	—
37	Total, return on investments .....	3,015,974	—	—	625,273
	<u>Other revenue from own sources:</u>				
38	Contributions to government employees' and teachers' pension plans operated by governments .....	337,044	307,131	9,435	—
39	Postal revenue .....	557,590	—	—	—
40	Bullion and coinage .....	23,746	—	—	—
41	Fines and penalties .....	149,841	3,646	1,575	42,820
42	Miscellaneous .....	150,970	—	—	18,557
43	Total, other revenue from own sources .....	1,219,191	310,777	11,010	61,377
	<u>Transfers from government enterprises:</u>				
44	Federal government enterprises .....	28,204	—	—	12,341
45	Provincial government enterprises .....	32,157	—	—	32,157
46	Local government enterprises .....	7,500	—	—	7,500
47	Total, transfers from government enterprises .....	67,861	—	—	51,998
48	Total, consolidated government revenue .....	40,590,997	15,016,193	4,253,170	15,083,158

TABLEAU 9. Revenus publics consolidés selon le système des comptes nationaux  
Année financière terminée le plus près du 31 décembre 1972

System of national accounts - Système des comptes nationaux			Sources de revenu	N°
Other current transfers from persons — Autres transferts couverts par des particuliers	Investment income — Revenus de placement	Other revenue — Revenus autres que les impôts et transferts courants		
milliers de dollars				
			<u>Les impositions:</u>	
—	—	—	Impôts sur le revenu des particuliers .....	1
—	—	—	Impôts sur la feuille de paye .....	2
—	—	—	Impôts sur le revenu des corporations .....	3
—	—	—	Taxes sur les primes d'assurance .....	4
—	—	—	Autres taxes diverses sur les corporations et les entreprises .....	5
223	—	—	Taxe sur certains paiements ou crédits remis à des non-résidents .....	6
—	—	—	Impôts sur la propriété foncière et personnelle .....	7
—	—	—	Taxes générales sur les ventes .....	8
—	—	—	Taxes sur les carburants .....	9
—	—	—	Taxes sur les boissons alcooliques .....	10
—	—	—	Taxes sur le tabac .....	11
—	—	—	Taxes sur les spectacles et droits d'entrée dans des lieux de divertissements .....	12
—	—	—	Taxes sur divers biens et services .....	13
—	—	—	Droits de douane .....	14
700,819	—	—	Impôts sur les biens transmis par décès, sur les successions et sur les dons .....	15
—	—	—	Primes d'assurance-hospitalisation et d'assurance-maladie .....	16
—	—	—	Cotisations à divers régimes d'assurance sociale .....	17
394	—	—	Cotisations aux régimes universels de rentes .....	18
—	—	—	Autres impositions diverses .....	19
701,436	—	—	Total des impositions .....	20
			<u>Revenus tirés des ressources naturelles:</u>	
22,667	87	832	Chasse et pêche .....	21
—	157,338	10,717	Forêt .....	22
—	15,069	179	Mines .....	23
—	246,470	62,634	Pétrole et gaz naturel .....	24
—	20,049	993	Ressources hydrauliques .....	25
—	1,048	7,854	Autres ressources naturelles non spécifiées .....	26
22,667	440,061	83,200	Total des revenus tirés des ressources naturelles .....	27
			<u>Privilèges, droits et permis:</u>	
—	—	—	Contrôle et réglementation du commerce des alcools .....	28
203,189	—	6,376	Véhicules automobiles .....	29
—	—	40,464	Concessions et franchises .....	30
1,035	—	11,988	Divers .....	31
204,224	—	58,828	Total des privilèges, droits et permis .....	32
20,135	47,626	1,417,708	Ventes de biens et de services .....	33
			<u>Revenus de placement:</u>	
—	127,804	—	Remises des entreprises publiques à leurs gouvernements respectifs .....	34
—	2,040,406	—	Intérêts .....	35
—	222,491	—	Dividendes, devises étrangères et autres revenus de placement .....	36
—	2,390,701	—	Total des revenus de placement .....	37
			<u>Divers autres revenus de sources propres:</u>	
—	—	20,478	Cotisations des fonctionnaires et des enseignants aux régimes de pension gérés par le gouvernement .....	38
—	—	557,590	Revenu postal .....	39
—	—	23,746	Lingots et monnayage .....	40
97,648	—	4,152	Amendes et pénalités .....	41
—	900	131,513	Divers .....	42
97,648	900	737,479	Total des divers autres revenus de sources propres .....	43
			<u>Paiements de transfert des entreprises publiques:</u>	
—	—	15,863	Entreprises du gouvernement fédéral .....	44
—	—	—	Entreprises des gouvernements provinciaux .....	45
—	—	—	Entreprises des administrations locales .....	46
—	—	15,863	Total des paiements de transfert des entreprises publiques .....	47
1,046,110	2,879,288	2,313,078	Total des revenus publics consolidés .....	48

TABLE 10. Consolidated Government Expenditure as per System of National Accounts  
Fiscal Year Ended Nearest to December 31, 1972

No.	Function	Financial management system  Système de la gestion financière	System of national accounts — Système des comptes nationaux	
			Purchases of goods and services — Achats de biens et services	Transfers to — Transferts aux
				Persons — Particuliers
thousands of dollars				
General government:				
1	Executive and legislative .....	139,166	138,588	577
2	Administrative .....	1,643,630	1,580,486	13,100
3	Contributions to trustee pension plans and pension payments from government operated pension plans.	521,254	152,346	364,251
4	Other .....	202,086	193,240	8,080
5	Total, general government .....	2,506,136	2,064,660	386,008
Protection of persons and property:				
6	National defence .....	1,911,673	1,910,674	586
7	Courts of law .....	169,419	165,965	3,347
8	Correctional services .....	228,788	228,375	408
9	Police services .....	786,822	786,579	57
10	Firefighting services .....	268,156	268,152	4
11	Regulatory services .....	180,348	175,804	1,603
12	Other .....	104,834	94,323	10,442
13	Total, protection of persons and property .....	3,650,040	3,629,872	16,447
Transportation and communication:				
14	Air .....	296,671	292,389	51
15	Road .....	2,568,988	2,440,991	366
16	Rail .....	161,059	6,362	7,587
17	Water .....	244,495	234,418	47
18	Telecommunications .....	48,552	47,773	80
19	Postal services .....	551,059	—	—
20	Other .....	213,367	212,534	670
21	Total, transportation and communications .....	4,084,191	3,234,467	8,801
Health:				
22	Hospital care .....	3,482,721	3,472,101	10,039
23	Medical care .....	1,514,972	1,455,057	59,915
24	Preventive services .....	286,048	240,129	45,736
25	Other .....	194,252	152,848	41,086
26	Total, health .....	5,477,993	5,320,135	156,776
Social welfare:				
27	Universal pension plans .....	309,575	35,466	274,109
28	Old age security .....	2,524,345	—	2,495,545
29	Veterans' benefits .....	477,401	136,307	322,726
30	Unemployment insurance .....	2,183,182	146,345	2,036,835
31	Family and youth allowances .....	704,440	—	704,440
32	Workmen's compensation .....	302,759	45,396	256,465
33	Assistance to disabled, handicapped and other needy individuals .....	1,863,320	258,476	1,601,369
34	Other .....	300,586	217,508	79,905
35	Total, social welfare .....	8,665,608	839,498	7,771,394
Education:				
36	Primary and secondary .....	5,084,953	4,963,474	121,269
37	Post-secondary .....	1,701,217	432,786	1,268,323
38	Special retraining services .....	99,598	89,190	10,408
39	Other .....	67,272	39,872	27,251
40	Total, education .....	6,953,040	5,525,322	1,427,251
Natural resources:				
41	Fish and game .....	159,326	122,602	2,618
42	Forests .....	187,875	184,551	1,593
43	Mines .....	68,422	64,940	741
44	Oil and gas .....	6,023	5,923	100
45	Water power .....	100,232	98,998	141
46	Other .....	198,400	191,115	1,846
47	Total, natural resources .....	720,278	668,129	7,039

TABLEAU 10. Dépenses publiques consolidées selon le système des comptes nationaux  
Année financière terminée le plus près du 31 décembre 1972

System of national accounts — Système des comptes nationaux			Fonction	N°
Transfers to — Transferts aux		Other expenditure — Dépenses autres que les achats et les transferts		
Business — Entreprises	Non-residents — Non-résidents			
milliers de dollars				
			<u>L'Administration:</u>	
—	—	1	L'exécutif et le législatif .....	1
541	—	49,503	La gestion .....	2
—	2,500	2,157	Contributions aux régimes de pension en fiducie et pensions versées en vertu des régimes de pension gérés par le gouvernement.	3
—	—	766	Divers .....	4
541	2,500	52,427	Total des dépenses pour l'Administration .....	5
			<u>Protection de la personne et de la propriété:</u>	
—	—	413	Défense nationale .....	6
—	—	107	Cours de justice .....	7
—	—	5	Tribunaux correctionnels .....	8
—	—	186	Police .....	9
—	—	—	Lutte contre les incendies .....	10
2,535	—	406	Services de réglementations .....	11
—	—	69	Divers .....	12
2,535	—	1,186	Total des dépenses pour la protection de la personne et de la propriété ...	13
			<u>Transports et communications:</u>	
1,396	—	2,835	Transport aérien .....	14
6,588	—	121,043	Transport routier .....	15
147,000	—	110	Transport par chemin de fer .....	16
10,030	—	—	Transport par eau .....	17
666	—	33	Télécommunications .....	18
—	—	551,059	Service des postes .....	19
—	—	163	Divers .....	20
165,680	—	675,243	Total des dépenses pour les transports et les communications .....	21
			<u>Santé:</u>	
—	—	581	Soins hospitaliers .....	22
—	—	—	Soins médicaux .....	23
—	—	183	Services de soins préventifs .....	24
—	—	318	Divers .....	25
—	—	1,082	Total des dépenses pour la santé .....	26
			<u>Bien-être social:</u>	
—	—	—	Régimes universels de rentes .....	27
—	28,800	—	Pension de vieillesse .....	28
—	18,368	—	Prestations aux anciens combattants .....	29
—	—	2	Assurance-chômage .....	30
—	—	—	Allocations familiales et allocations aux jeunes .....	31
—	—	898	Prestations d'accident du travail .....	32
3,472	—	3	Allocations aux invalides, handicapés, chômeurs et autres personnes nécessi- teuses.	33
2,736	—	437	Divers .....	34
6,208	47,168	1,340	Total des dépenses pour le bien-être social .....	35
			<u>Éducation:</u>	
191	—	19	Élémentaire et secondaire .....	36
—	—	108	Postsecondaire .....	37
—	—	—	Services particuliers de recyclage .....	38
—	—	149	Divers .....	39
191	—	276	Total des dépenses pour l'éducation .....	40
			<u>Ressources naturelles:</u>	
33,029	—	1,077	Chasse et pêche .....	41
615	—	1,116	Forêt .....	42
2,741	—	—	Mines .....	43
—	—	—	Pétrole et gaz naturel .....	44
378	—	715	Énergie hydraulique .....	45
2,867	—	2,572	Divers .....	46
39,630	—	5,480	Total des dépenses pour les ressources naturelles .....	47

TABLE 10. Consolidated Government Expenditure as per System of National Accounts -- Concluded  
Fiscal Year Ended Nearest to December 31, 1972

No.	Function	Financial management system — Système de la gestion financière	System of national accounts	
			Système des comptes nationaux	
			Purchases of goods and services — Achats de biens et services	Transfers to — Transferts aux
				Persons — Particuliers
			thousands of dollars	
	<u>Agriculture, trade and industry, and tourism:</u>			
48	Agriculture .....	816,830	403,095	49,343
49	Trade and industry .....	501,667	277,040	4,163
50	Tourism .....	54,418	51,554	1,836
51	Total, agriculture, trade and industry, and tourism .....	1,372,915	731,689	55,342
	<u>Environment:</u>			
52	Water purification and supply .....	417,442	416,961	472
53	Sewage collection and disposal .....	325,307	325,307	—
54	Garbage and waste collection and disposal .....	117,707	117,707	—
55	Pollution control .....	43,443	39,897	113
56	Other .....	88,423	79,817	4,436
57	Total, environment .....	992,322	979,689	5,021
	<u>Recreation and culture:</u>			
58	Recreational facilities .....	491,876	477,936	6,766
59	Cultural facilities .....	256,104	224,259	31,735
60	Other .....	162,776	87,805	74,886
61	Total, recreation and culture .....	910,756	790,000	113,387
	<u>Labour, employment and immigration:</u>			
62	Labour and employment .....	418,398	192,704	184,277
63	Immigration .....	40,913	36,093	4,820
64	Other .....	24,705	10,026	14,679
65	Total, labour, employment and immigration .....	484,016	238,823	203,776
	<u>Housing:</u>			
66	General assistance .....	253,352	205,146	2,045
67	Home buyer assistance .....	20,303	—	—
68	Real property tax subsidies .....	153,928	664	19,924
69	Total, housing .....	427,583	205,810	21,969
70	Foreign affairs and international assistance .....	385,396	121,812	16,526
71	Supervision and development of regions and municipalities .....	202,001	187,173	6,040
72	Research establishments .....	295,886	221,260	74,567
73	Transfers to own enterprises .....	357,594	—	—
	<u>Debt charges:</u>			
74	Interest .....	3,267,006	—	3,266,999
75	Other .....	107,867	10,540	54,846
76	Total, debt charges .....	3,374,873	10,540	3,321,845
77	Other expenditure .....	147,926	25,017	—
78	Total, consolidated government expenditure .....	41,008,554	24,793,896	13,592,189

TABLEAU 10. Dépenses publiques consolidées selon le système des comptes nationaux -- fin  
Année financière terminée le plus près du 31 décembre 1972

System of national accounts			Fonction	N°
Système des comptes nationaux				
Transfers to		Other expenditure		
Transferts aux				
Business	Non-residents	Dépenses		
Entreprises	Non-résidents	autres que les achats et les transferts		
milliers de dollars				
			Agriculture, commerce, industrie et tourisme:	
352,978	—	11,414	Agriculture .....	48
209,399	—	11,065	Commerce et industrie .....	49
274	—	754	Tourisme .....	50
562,651	—	23,233	Total des dépenses pour l'agriculture, le commerce, l'industrie et le tourisme.	51
			Environnement:	
—	—	9	Approvisionnement d'eau et épuration de l'eau .....	52
—	—	—	Canalisation d'égout et traitement des eaux vannes .....	53
—	—	—	Enlèvement et destruction des ordures ménagères et des déchets .....	54
3,425	—	8	Contrôle de la pollution .....	55
—	—	4,170	Divers .....	56
3,425	—	4,187	Total des dépenses pour l'environnement .....	57
			Récréation et culture:	
1,672	—	5,502	Installations récréatives .....	58
—	—	110	Installations culturelles .....	59
—	—	85	Divers .....	60
1,672	—	5,697	Total des dépenses pour la récréation et la culture .....	61
			Travail, emploi et immigration:	
41,397	—	20	Travail et emploi .....	62
—	—	—	Immigration .....	63
—	—	—	Divers .....	64
41,397	—	20	Total des dépenses pour le travail, l'emploi et l'immigration .....	65
			Logement:	
45,135	—	1,026	Aide générale .....	66
20,303	—	—	Aide aux acheteurs de maison .....	67
133,340	—	—	Subventions relatives à l'impôt foncier .....	68
198,778	—	1,026	Total des dépenses pour le logement .....	69
58	247,000	—	Affaires extérieures et aide à l'étranger .....	70
508	—	8,280	Contrôle et mise en valeur des régions et des localités .....	71
—	—	59	Établissements de recherche .....	72
217,363	—	140,231	Paiements de transfert des gouvernements à leurs entreprises propres .....	73
			Service de la dette:	
—	—	7	Intérêts .....	74
—	—	42,481	Autres dépenses .....	75
—	—	42,488	Total du service de la dette .....	76
—	—	122,909	Diverses autres dépenses .....	77
1,240,637	296,668	1,085,164	Total des dépenses publiques consolidées .....	78

TABLE 11. Reconciliation of Consolidated Government Revenue as per the Financial Management System to Revenue as per the System of National Accounts  
Fiscal Year Ended Nearest to December 31, 1972

No.	Item	Financial management system — Système de la gestion financière	System of national accounts — Système des comptes nationaux		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
millions of dollars					
1	Consolidated revenue (as per Table 9) .....	40,591.1	15,016.2	4,253.2	15,083.3
	Add:				
2	Personal income tax collection allocated to provincial tax collection agreement account.	2,091.0	2,091.0	—	—
3	Corporation income tax on an accrual basis .....	3,610.4	—	3,610.4	—
4	Remitted profits of the Bank of Canada and unremitted profits of liquor boards.	372.8	—	—	31.4
5	Contributions of governments as employers to government employees' pension plans and social insurance programs which they operate.	1,373.1	1,373.1	—	—
6	Other additions .....	600.1	39.2	—	—
7	Total additions .....	8,047.4	3,503.3	3,610.4	31.4
	Deduct:				
8	Federal payments of federal income tax .....	2,151.3	2,151.3	—	—
9	Corporation income tax collections .....	3,516.4	— 72.0	3,588.4	—
10	Adjustment to intergovernment transfers(1) .....	485.5	—	—	—
11	Revenue of the Post Office and the Bank of Canada .....	858.7	—	—	—
12	Proceeds from sales of land and used assets .....	49.2	—	—	—
13	Proceeds from sales of other goods and services .....	853.4	—	—	—
14	Revenue of the Canada Pension Plan and the Quebec Pension Plan.	1,728.6	1,210.4	—	—
15	Other deductions .....	844.4	1,028.4	54.8	18.4
16	Total deductions .....	10,487.5	4,318.1	3,643.2	18.4
17	Revenue on a national accounts basis .....	38,151.0	14,201.4	4,220.4	15,096.3

(1) For National Accounts purposes, all intergovernment transfers are as per the records of the paying government. For financial management purposes, intergovernment transfers paid are as per the records of the paying government but intergovernment transfers received are as per the records of the receiving governments. The difference in sources of information between the two systems necessitates an adjustment.

Note: The National Accounts data to which the consolidated government transactions are reconciled are aggregates of the related federal and provincial government sub-sector's data for the four quarters corresponding to the fiscal year of these governments (April 1 to March 31) plus the related local government sub-sector calendar year data established for purposes of National Income and Expenditure Accounts (Catalogue 13-001).

TABLE 12. Reconciliation of Consolidated Expenditure as per the Financial Management System to Expenditure as per the System of National Accounts  
Fiscal Year Ended Nearest to December 31, 1972

No.	Item	Financial management system — Système de la gestion financière	System of national accounts — Système des comptes nationaux			
			Purchases of goods and services — Achats de biens et services	Transfers to — Transferts aux		
				Persons (1) — Particuliers (1)	Business — Entreprises	
millions of dollars						
1	Consolidated expenditure (as per Table 10) .....	41,008.6	21,842.7	13,592.2	1,240.7	
	Add:					
2	Depreciation or capital consumption as per system of national accounts.	1,384.0	1,384.0	—	—	
3	Contribution of governments as employers to pension plans and social insurance programs which they operate.	1,015.7	492.0	523.7	—	
4	Other additions .....	424.3	229.0	49.9	4.4	
5	Total additions .....	2,824.0	2,105.0	573.6	4.4	
	Deduct:					
6	Purchases of land and used assets .....	161.6	—	—	—	
7	Purchases of new fixed assets .....	3,560.1	3,560.1	—	—	
8	Proceeds from sales of goods and services .....	1,360.1	1,360.1	—	—	
9	Expenditure of the Post Office and the Bank of Canada .....	569.0	30.8	—	—	
10	Expenditure of the Canada Pension Plan and the Quebec Pension Plan.	284.9	10.8	274.1	—	
11	Other deductions .....	746.6	443.1	— 210.6	— 11.3	
12	Total deductions .....	6,682.3	5,404.9	63.5	— 11.3	
13	Current expenditure on a national accounts basis .....	37,150.3	18,542.8	14,102.3	1,256.4	

(1) Includes \$4,093,000,000 on the public debt.

(2) Government payments to hospitals are treated as intergovernment transfers (payments among government sub-sectors) according to the system of national accounts, whilst they are considered as "purchases of goods and services" within the financial management system, since hospitals are an integral part of the government universe. To reconcile public expenditure established by the two systems, it is necessary to remove the amounts concerned from "purchases of goods and services" to "transfers".

Note: See Table 11.

TABLEAU 11. Rajustements à apporter aux revenus publics consolidés selon le système de la gestion financière pour les exprimer selon le système des comptes nationaux  
Année financière terminée le plus près du 31 décembre 1972

System of national accounts — Système des comptes nationaux			Poste	N <sup>o</sup>
Other current transfers from persons — Transferts courants des particuliers autres que les impôts	Investment income — Revenus de placement	Other revenue — Revenus autres que les impôts et transferts courants		
millions de dollars				
1,046.1	2,879.2	2,313.1	Revenus consolidés selon le tableau 9 .....	1
—	—	—	Additionner:	
—	—	—	Rentrées de l'impôt sur le revenu des particuliers portées au compte des provinces en vertu des accords de perceptions fiscales.	2
—	—	—	Impôts sur le revenu des corporations selon la comptabilité d'exercice.	3
—	341.4	—	Bénéfices remis par la Banque du Canada et bénéfices non remis des régies des alcools.	4
—	—	—	Contributions des gouvernements, en tant qu'employeur, aux régimes de pension et d'assurance sociale qu'ils gèrent.	5
12.4	548.5	—	Autres additions .....	6
12.4	889.9	—	Total des additions .....	7
—	—	—	Déduire:	
—	—	—	Montants de l'impôt sur le revenu des particuliers que le gouvernement fédéral remet aux provinces.	8
—	—	—	Rentrées de l'impôt sur le revenu des corporations .....	9
—	—	485.5	Ajustements aux paiements de transfert intergouvernemental(1) .....	10
—	—	858.7	Revenus des Postes et de la Banque du Canada .....	11
—	—	49.2	Produits de la vente de terrains et de biens usagés .....	12
—	—	853.4	Produits de la vente de divers biens et services .....	13
—	495.2	23.0	Revenus du Régime de pension du Canada et de la Régie des rentes du Québec.	14
— 0.5	— 300.0	43.3	Autres déductions .....	15
— 0.5	195.2	2,313.1	Total des déductions .....	16
1,059.0	3,573.9	—	Revenus selon le système des comptes nationaux .....	17

(1) Aux fins du système des comptes nationaux, tous les paiements de transfert intergouvernemental sont tirés des états financiers des gouvernements qui les versent, alors que le système de la gestion financière procède selon deux critères: les montants versés sont tels qu'ils apparaissent dans les états financiers des gouvernements qui les payent et les montants reçus sont ceux qui sont indiqués dans les états financiers des gouvernements qui les reçoivent. Cette façon différente entre les deux systèmes de rapporter ces montants exige le rajustement indiqué ci-dessus.

Nota: Les données selon le système des comptes nationaux, obtenues au moyen des ajustements apportés aux finances publiques consolidées tels qu'ils sont indiqués ci-dessus, correspondent à celles de l'ensemble des sous-secteurs fédéral et provincial pour les quatre trimestres compris dans l'année financière de chacun des gouvernements concernés (du 1<sup>er</sup> avril au 31 mars), ainsi que celles des administrations locales, celles-ci étant sur une base d'année civile, lesquelles sont établies aux fins des Comptes nationaux des revenus et des dépenses (n<sup>o</sup> 13-001 au catalogue).

TABLEAU 12. Rajustements à apporter aux dépenses publiques consolidées selon le système de la gestion financière pour les exprimer selon le système des comptes nationaux  
Année financière terminée le plus près du 31 décembre 1972

System of national accounts — Système des comptes nationaux			Poste	N <sup>o</sup>
Transfer to — Transferts aux		Other — Autres dépenses		
Hospitals (2) — Hôpitaux (2)	Non-residents — Non-résidents			
millions de dollars				
2,951.2	296.7	1,085.1	Dépenses consolidées selon le tableau 10 .....	1
—	—	—	Additionner:	
—	—	—	Amortissement ou provisions pour l'usure des biens capitaux selon les comptes nationaux.	2
—	—	—	Contributions des gouvernements, en tant qu'employeur, au régimes de pension et d'assurance sociale qu'ils gèrent.	3
—	—	141.0	Autres additions .....	4
—	—	141.0	Total des additions .....	5
—	—	161.6	Déduire:	
—	—	—	Achats de terrains et de biens usagés .....	6
—	—	—	Dépenses en nouvelles immobilisations .....	7
—	—	—	Produits de la vente de biens et de services .....	8
—	—	538.2	Dépenses des Postes et de la Banque du Canada .....	9
—	—	—	Dépenses du Régime de pension du Canada et de la Régie des rentes du Québec.	10
—	— 0.9	526.3	Autres déductions .....	11
—	— 0.9	1,226.1	Total des déductions .....	12
2,951.2	297.6	—	Dépenses courantes selon le système des comptes nationaux .....	13

(1) Comprennent l'intérêt sur la dette publique au montant de \$4,093,000,000.

(2) Les paiements que les gouvernements versent aux hôpitaux sont considérés comme des paiements de transfert (paiements entre sous-secteurs de gouvernement) aux hôpitaux selon le système des comptes nationaux, alors qu'ils constituent des "achats de biens et de services" selon le système de la gestion financière, étant donné que les hôpitaux y forment une partie intégrante de l'univers gouvernemental. Aux fins des comptes nationaux, il faut donc réduire les achats de biens et de services, calculés selon le système de la gestion financière, d'un montant correspondant aux paiements versés par les gouvernements et l'indiquer comme paiements de transfert aux hôpitaux.

Nota: Voir le tableau 11.



PART II

Financial Assets and Liabilities

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PARTIE II

L'actif financier et le passif

TABLE 13. Consolidated Government Financial Assets  
At the End of the Fiscal Year Ended Nearest to December 31, 1972

No.	Financial assets	All levels of government combined L'ensemble des gouvernements et des administrations locales		
		Gross financial assets com- bined L'actif brut de l'ensemble	Intergovernment lending and borrowing Emprunts et prêts au sein de l'ensemble	Consolidated financial assets L'actif conso- lidé de l'ensemble
		(1)	(2)	(3)
		thousands of dollars		
1	Cash on hand and deposits .....	3,971,173	—	3,971,173
	Receivables (other than loans and advances):			
2	Taxes .....	896,308	—	896,308
3	Interest .....	392,191	—	392,191
4	Trade accounts .....	79,662	—	79,662
	Other (excluding above):			
5	Intergovernment(1) .....	538,482	516,090	22,392
6	Non-intergovernment .....	500,045	—	500,045
7	Total receivables .....	2,406,688	516,090	1,890,598
	Loans and advances:			
8	Intergovernment(1) .....	19,864,981	1,300,727	18,564,254
9	Individuals .....	28,429	—	28,429
10	Business .....	227,647	—	227,647
11	Hospitals .....	176,952	—	176,952
12	Other .....	4,387,048	—	4,387,048
13	Total loans and advances .....	24,685,057	1,300,727	23,384,330
	Canadian investments:			
14	Treasury bills .....	10,326	10,326	—
	Bonds and debentures:			
15	Intergovernment(1) .....	18,204,931	13,788,984	4,415,947
16	Other .....	1,018,337	—	1,018,337
17	Mortgages and agreements of sales .....	1,213,361	—	1,213,361
	Capital stock:			
18	Government enterprises .....	1,672,882	—	1,672,882
19	Other .....	45,243	—	45,243
20	Other .....	1,235,851	—	1,235,851
21	Total canadian investments .....	23,400,931	13,799,310	9,601,621
22	Foreign investments .....	414,000	—	414,000
23	Other .....	3,828,996	(148,149) (2)	3,977,145
24	Total financial assets .....	58,706,845	15,467,978	43,238,867

(1) Including government enterprises.

(2) Positive adjusting entry. See comments on page 8.

TABLEAU 13. Actif financier public consolidé  
À la fin de l'année financière terminée le plus près du 31 décembre 1972

Provincial-local governments — Les gouvernements provinciaux et les administrations locales			Actif financier	N <sup>o</sup>
Gross financial assets — Actif brut  (4)	Intergovernment lending or borrowing — Emprunts et prêts entre les gouvernements provinciaux et les administrations locales (5) milliers de dollars	Provincial-local consolidated financial assets — L'actif consolidé des gouvernements provinciaux et des administrations locales (6)		
2,676,772	—	2,676,772	Encaisse et dépôts .....	1
896,308	—	896,308	<u>Effets à recevoir (autres que prêts et avances):</u>	
173,768	—	173,768	Impôts .....	2
79,662	—	79,662	Intérêts .....	3
537,194	289,588	247,606	Créances de nature commerciale .....	4
346,671	—	346,671	Divers (à l'exception des postes ci-dessus):	
2,033,603	289,588	1,744,015	Entre gouvernements(1) .....	5
			Autres transactions .....	6
			Total des effets à recevoir .....	7
2,552,941	478,445	2,074,496	<u>Prêts et avances:</u>	
28,429	—	28,429	Entre gouvernements(1) .....	8
227,647	—	227,647	Aux particuliers .....	9
176,952	—	176,952	Aux entreprises privées .....	10
76,143	—	76,143	Aux hôpitaux .....	11
3,062,112	478,445	2,583,667	A divers emprunteurs .....	12
			Total des prêts et avances .....	13
10,326	10,326	—	<u>Placements canadiens:</u>	
6,524,200	4,124,208	2,399,992	Bons du trésor .....	14
985,587	—	985,587	Obligations:	
1,194,143	—	1,194,143	Émises entre les gouvernements(1) .....	15
328,913	—	328,913	Émises par d'autres .....	16
45,243	—	45,243	Hypothèques et contrats de ventes .....	17
1,235,851	—	1,235,851	Capital-actions:	
10,324,263	4,134,534	6,189,729	Entreprises gouvernementales .....	18
			Autres détenteurs .....	19
			Autres .....	20
			Total des placements canadiens .....	21
—	—	—	Placements étrangers .....	22
2,831,443	(149,403) (2)	2,980,846	Autres .....	23
20,928,193	4,753,164	16,175,029	Total de l'actif financier .....	24

(1) Y compris les entreprises gouvernementales.

(2) Écriture positive de redressement. Voir les remarques à la page 8.

TABLE 14. Consolidated Government Liabilities  
At the End of the Fiscal Year Ended Nearest to December 31, 1972

No.	Liabilities	All levels of government combined — L'ensemble des gouvernements et des administrations locales		
		Gross liabilities combined — Le passif brut de l'ensemble	Intergovernment lending or borrowing — Emprunts et prêts au sein de l'ensemble	Consolidated liabilities — Le passif consolidé de l'ensemble
		thousands of dollars		
1	Borrowing from financial institutions .....	1,221,863	—	1,221,863
	<u>Payables:</u>			
2	Intergovernment(1) .....	278,364	264,347	14,017
3	Trade accounts .....	582,152	—	582,152
4	Matured securities outstanding .....	36,178	—	36,178
5	Demand note outstanding .....	4,806,242	—	4,806,242
6	Interest .....	1,633,655	—	1,633,655
7	Other .....	1,495,501	—	1,495,501
8	Total payables .....	8,832,092	264,347	8,567,745
	<u>Loans and advances:</u>			
9	Intergovernment(1) .....	1,052,071	565,530	486,541
10	Other .....	370,464	—	370,464
11	Total loans and advances .....	1,422,535	565,530	857,005
	<u>Saving bonds, treasury bills and other:</u>			
12	Held by governments .....	16,489	10,326	6,163
13	Held by others .....	16,069,440	—	16,069,440
14	Total saving bonds, treasury bills and other .....	16,085,929	10,326	16,075,603
	<u>Bonds and debentures:</u>			
15	Held by the Canada Pension Plan .....	4,921,177	4,921,177	—
	Held by others:			
16	(i) In Canadian currency .....	29,359,626	9,354,556	20,005,070
17	(ii) In U.S. currency .....	4,005,669	—	4,005,669
18	(iii) In other currency .....	1,001,220	—	1,001,220
19	Total bonds and debentures held by others .....	34,366,515	9,354,556	25,011,959
20	Total bonds and debentures .....	39,287,692	14,275,733	25,011,959
	<u>Deposits:</u>			
21	Intergovernment(1) .....	392,490	224,480	168,010
22	Other .....	2,129,487	—	2,129,487
23	Total deposits due to .....	2,521,977	224,480	2,297,497
	<u>Other liabilities:</u>			
24	Intergovernment(1) .....	83,951	75,825	8,126
25	Other .....	3,533,650	51,737	3,481,913
26	Total other liabilities .....	3,617,601	127,562	3,490,039
27	Total liabilities .....	72,989,689	15,467,978	57,521,711

(1) Including government enterprises.

(2) Positive adjusting entry. See comments on page 8.

TABLEAU 14. Passif public consolidé  
À la fin de l'année financière terminée le plus près du 31 décembre 1972

Provincial-local governments — Les gouvernements provinciaux et les administrations locales			Passif	N <sup>o</sup>
Gross liabilities — Passif brut	Intergovernment lending or borrowing — Emprunts et prêts entre les gouvernements provinciaux et les administrations locales	Provincial-local consolidated liabilities — Le passif consolidé des gouvernements provinciaux et des administrations locales		
milliers de dollars				
1,221,863	—	1,221,863	Emprunts auprès d'institutions financières .....	1
			<u>Effets à payer:</u>	
278,364	231,155	47,209	Entre les gouvernements(1) .....	2
582,152	—	582,152	Comptes de fournisseurs .....	3
667	—	667	Titres échus en circulation .....	4
—	—	—	Billets à vue en circulation .....	5
206,498	—	206,948	Intérêts .....	6
523,238	—	523,238	Autres effets à payer .....	7
1,590,919	231,155	1,359,764	Total des effets à payer .....	8
			<u>Emprunts et avances:</u>	
1,052,071	—	1,052,071	Entre les gouvernements(1) .....	9
185	—	185	D'autres sources .....	10
1,052,256	—	1,052,256	Total des emprunts et avances .....	11
			<u>Obligations d'épargne, bons du trésor et autres effets à court terme:</u>	
16,489	10,326	6,163	Détenus par les gouvernements ou les administrations locales	12
790,234	—	790,234	Détenus à l'extérieur des gouvernements .....	13
806,723	10,326	796,397	Total des obligations d'épargne, bons du trésor et autres effets à court terme.	14
			<u>Obligations:</u>	
4,921,177	—	4,921,177	Détenues par le Régime de pension du Canada .....	15
15,933,998	4,602,653	11,331,345	Détenues par d'autres prêteurs:	
3,745,854	—	3,745,854	(i) En monnaie canadienne .....	16
927,376	—	927,376	(ii) En monnaie des U.S.A. ....	17
			(iii) En monnaie d'autres pays .....	18
20,607,228	4,602,653	16,004,575	Total des obligations détenues par d'autres prêteurs .....	19
25,528,405	4,602,653	20,925,752	Total des obligations .....	20
			<u>Dépôts:</u>	
168,010	—	168,010	Entre les gouvernements(1) .....	21
112,845	—	112,845	Divers .....	22
280,855	—	280,855	Total des dépôts .....	23
			<u>Autres éléments du passif:</u>	
83,951	73,837	10,114	Entre les gouvernements(1) .....	24
406,298	(164,807) (2)	571,105	Divers autres éléments .....	25
490,249	(90,970) (2)	581,219	Total des autres éléments du passif .....	26
30,971,270	4,753,164	26,218,106	Total du passif .....	27

(1) Y compris les entreprises gouvernementales.

(2) Écriture positive de redressement. Voir les remarques à la page 8.







## PUBLICATIONS DE LA DIVISION DES FINANCES PUBLIQUES

### Catalogue

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- 68 - 502 *Comparative Statistics of Public Finance, 1956 to 1960*, HS., Angl.
- 68 - 506F Le système canadien des statistiques de la gestion financière des administrations publiques, HS., F. et Angl.

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#### Statistique des administrations publiques provinciales

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- 68 - 201 Principal Taxes and Rates — Federal, Provincial and Local Governments, A., E. and F.
- 68 - 202 Consolidated Government Finance, A., Bil.
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# Consolidated government finance

Fiscal year ended nearest  
to December 31, 1973

1973

# Les finances publiques consolidées

Année financière terminée  
le plus près du 31 décembre 1973

1973





CONSOLIDATED GOVERNMENT FINANCE  

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LES FINANCES PUBLIQUES CONSOLIDÉES  
1973

(Fiscal Year ended nearest to December 31, 1973)

(Année financière terminée le plus près du 31 décembre 1973)

*Published by Authority of*  
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Purpose of Consolidation

Measures of government gross financial operations are provided separately for all units of government (federal, provincial and local) in the following Statistics Canada publications: Federal Government Finance (Catalogue 68-211), Provincial Government Finance - Revenue and Expenditure (Catalogue 68-207), Provincial Government Finance - Assets, Liabilities, Sources and Uses of Funds (Catalogue 68-209) and Local Government Finance (Catalogue 68-204). These publications, which are issued by the Public Finance Division of Statistics Canada, describe in detail revenue, expenditure, assets and liabilities on a gross basis for each individual government. Thus, data contained therein include the numerous intergovernmental transactions either as revenue or expenditure as the case may be. As a result, combining such individual government data would produce inflated totals.

Meaningful totals may however be established through the consolidation exercise in which multiple accounting for a given transaction is eliminated. Data so obtained provide a fair measure of government involvement in the social and economic life of the country. On the other hand, "government" within the context of consolidation is looked upon as a single entity embracing federal, provincial and local governments. Consolidated data therefore reflect the total effect of revenue raising and spending, but without regard to the particular unit of government which is the ultimate taxing or spending authority. In other words, such data indicate total spending for programs but do not identify the contribution of each individual unit of government where programs are the outcome of the efforts of more than one unit. For instance, a measure of the financial activities of the federal government cannot be obtained by deducting consolidated provincial-local data from the corresponding federal-provincial-local consolidated figures for two basic reasons. First, consolidated provincial-local revenue includes all federal transfer payments financed through federal general revenue and, second, consolidated provincial-local expenditure includes the share of such expenditure which is financed through federal contributions. A simple subtraction would consequently over-estimate the provincial-local sector in relation to the federal sector. Gross contributions and collections of an individual government can be measured only through the data published separately for each unit of government in the publications listed above.

On the other hand, inter-provincial comparisons can be established through provincial-local consolidated data. In fact, the latter provide the most meaningful measure of the full impact of the financial activities carried on by all governmental entities within a province. This stems mainly from the varying degrees of responsibilities delegated by provincial governments to their respective municipalities, which have an impact upon the magnitude and content of revenue and expenditure of both provincial and local governments.

Composition of the Government Universe

In addition to the general meaning of "government" given above, i.e., provincial-local and federal-provincial-local, a government universe is determined for each entity of government. Concepts and criteria governing the definition of "government universe" are set out in The Canadian System of Government Financial Management Statistics (Catalogue 68-506). In brief, each individual government universe comprises departments and ministries, special funds, commissions, boards and agencies performing functions generally comparable to those performed by departments. Also included

Le but de la consolidation

Statistique Canada présente diverses publications qui décrivent séparément l'activité financière fédérale, provinciale et locale; notamment Les finances publiques fédérales (n° 68-211 au catalogue), Les finances publiques provinciales - Revenus et dépenses (n° 68-207 au catalogue), Les finances publiques provinciales - Actif, passif, sources et utilisations des fonds (n° 68-209 au catalogue) et Les finances des administrations locales (n° 68-204 au catalogue). Ces publications, que prépare la Division des Finances publiques de Statistique Canada, indiquent, en détail et en termes bruts, les revenus, les dépenses, l'actif et le passif de chacune des autorités publiques au Canada. Les données ainsi publiées comprennent donc les nombreux transferts intergouvernementaux. Il s'ensuit qu'on ne saurait obtenir l'ordre réel de grandeur des finances publiques au Canada en faisant la somme de ces données, car les diverses transactions intergouvernementales y seraient comptées à plusieurs reprises.

L'ordre réel de grandeur des finances publiques peut toutefois être déterminé au moyen de la méthode dite de consolidation, selon laquelle chaque transaction financière ne fait l'objet que d'une entrée. Les "données consolidées" qui en résultent permettent de mesurer, de façon assez précise, la participation du gouvernement dans la vie sociale et économique du pays. Le terme "gouvernement", aux fins de la consolidation, englobe les gouvernements fédéral et provinciaux ainsi que les administrations locales comme s'ils ne formaient qu'une seule entité publique. Les données financières ainsi consolidées reflètent donc l'effet global des prélèvements fiscaux et des dépenses publiques, sans égard à l'ordre particulier de gouvernement qui lève les impôts ou fournit directement les services à la population. Elles indiquent, notamment, la répartition des dépenses publiques par programme mais non les sommes affectées individuellement par chaque ordre de gouvernement à des programmes dont les frais sont assumés par plus d'un ordre. Par exemple, il ne saurait être question de soustraire les données consolidées provinciales-locales des données correspondantes de l'ensemble pour établir une mesure de l'activité financière du gouvernement fédéral car, d'une part, les revenus consolidés provinciaux-locaux comprennent les paiements de transfert que leur verse le gouvernement fédéral à même ses revenus généraux et, d'autre part, ces paiements sont inclus dans les dépenses totales des programmes provinciaux-locaux auxquels ils sont affectés. Une telle soustraction entraînerait donc une surestimation du secteur provincial-local par rapport au secteur fédéral. Les dépenses et les prélèvements bruts de chaque ordre de gouvernement considéré individuellement ne peuvent être jugés qu'à partir des chiffres présentés dans les publications particulières à chacun, dont la liste apparaît plus haut.

Toutefois, seules les données consolidées provinciales-locales permettent d'établir des comparaisons valables entre les provinces. En effet, les gouvernements provinciaux n'ont pas délégué exactement les mêmes pouvoirs et les mêmes responsabilités à leurs administrations locales à travers le pays. Il en résulte des différences sensibles dans la composition et le montant total des finances, tant provinciales que locales, d'une province à l'autre.

La composition de "l'univers gouvernemental"

En plus des deux aspects de "gouvernement" dont il a été question ci-dessus, à savoir l'aspect provincial-local et l'aspect fédéral-provincial-local, un "univers gouvernemental" est déterminé pour chaque ordre de gouvernement. On trouvera dans la publication intitulée Le Système canadien des statistiques de la gestion des finances publiques (n° 68-506 au catalogue de Statistique Canada) les concepts et les critères qui servent à définir un "univers gouvernemental". Brièvement, chaque "univers gouvernemental" individuel comprend les ministères et les directions administratives, les fonds établis à des fins spécifiques, les commissions, les régies et les conseils dont

are government-owned institutions, such as schools and public hospitals; universal pension plans (Canada and Quebec) and government employees' pension plans. The above-mentioned publication should be consulted for a more detailed list of entities comprised in the "government universe".

#### Consolidation Procedure

Since consolidated data are intended to measure the collective impact of government financial transactions as if performed by a single government entity, intergovernmental transfers of funds must be eliminated to avoid multiple accounting of given transactions. Were amounts reported as paid by one government equal the related amounts shown as received by another government, the consolidation exercise would be a simple and straightforward operation. Such is not, however, the case for several reasons such as inadequate identification in the source documents of one or other side of transactions or of both, differing year-ends, time lags and varying government accounting approaches.

To overcome such difficulties and to minimize their impact upon the consolidated data, general guidelines are set out in the system of financial management statistics mentioned above. According to such guidelines amounts shown by one government as received from another government are deducted from the relevant combined total revenue of the governments concerned and amounts shown as paid by one government to another are deducted from the related combined total expenditure. In other words, the main rule is to rely on amounts reported as either paid or received in each individual government's official financial statement.

This general rule cannot, however, be followed in some specific cases, among which intergovernment sales and purchases of goods and services are the most important. Sales and purchases of protective services can be used as an example: amounts received from such sales by the supplying government are recorded as revenue in its accounts, but the amounts paid by the purchasing government are included with its total expenditure for protective services. As a result, amounts paid by the latter cannot be identified. The best way to deal objectively with such cases is to deduct the amounts recorded as received from both the combined revenue and expenditure of the governments concerned, albeit receipts and outlays may refer in totality or in part to different fiscal years. Such differences most probably cancel out over a period of time, thus not affecting substantially the time series. In any case, while the above described difficulties may preclude absolute accuracy in the consolidated data, the statistical significance of the deviations is considered to be very minor.

#### Comments on Specific Cases

Two kinds of calculations for consolidation purposes require a special treatment in addition to the general procedure described above, namely consolidated data according to the System of National Accounts and the consolidation of government assets and liabilities.

##### 1. Consolidated Data on a National Accounts Basis

In accordance with the criteria set out in the System of Financial Management Statistics (FM), government transactions are presented so as to follow, as closely as possible, the information supplied by the various governments in their official financial statements. The statistical series so established describe the financial resources available to governments during

l'activité est en général comparable à celle d'un ministère ou d'une direction administrative. En font également partie, certaines institutions gouvernementales, notamment les écoles et les hôpitaux publics, les régimes universels de retraite du Canada et du Québec ainsi que les caisses de retraite des fonctionnaires. Le lecteur pourra consulter la publication ci-haut mentionnée pour obtenir une liste complète des entités que comprend l'univers gouvernemental.

#### Les méthodes de consolidation

Puisque le but de la consolidation est de permettre l'établissement de mesures aussi exactes que possible de l'ensemble des finances publiques, comme si elles n'étaient le produit que d'une autorité publique, il est nécessaire de neutraliser l'effet des transactions intergouvernementales. Une telle neutralisation ne présenterait aucune difficulté si les montants versés et reçus étaient les mêmes dans les états financiers de chacun des gouvernements concernés. Mais tel n'est pas le cas pour plusieurs raisons, notamment des renseignements incomplets ou imprécis sur l'un ou l'autre, ou les deux aspects d'une même transaction dans les rapports financiers de chaque gouvernement, des années financières et des méthodes comptables différentes entre les diverses autorités.

Pour contourner de telles difficultés et atténuer leurs répercussions sur les données consolidées, des normes ont été établies. On en trouvera l'exposé dans le système des statistiques de la gestion financière dont il a été fait mention plus haut. Selon ces normes, les montants qu'un gouvernement déclare avoir reçus d'un autre sont déduits de la somme des revenus des deux gouvernements concernés. Il en est de même du côté des dépenses, où les montants rapportés comme ayant été versés sont déduits de la somme des dépenses des gouvernements concernés. En d'autres termes, la norme générale consiste à utiliser les montants qui sont indiqués dans les états financiers du gouvernement qui fait le versement et dans ceux de celui qui le reçoit.

Toutefois, cette norme générale ne peut pas être appliquée dans quelques cas particuliers comme, par exemple, les échanges intergouvernementaux de biens et de services. Les ventes ou les achats, selon le cas, de services de protection publique fournissent un exemple à cet égard. L'ordre de gouvernement qui vend de tels services à un autre comptabilise les montants qu'il reçoit dans ses revenus, alors que celui qui les achète les inclut dans l'ensemble de ses dépenses affectées aux services de protection. Il est donc impossible de discerner, parmi celles-ci, les montants qui ont été payés à un autre gouvernement. La seule façon de consolider des transactions de cette nature consiste à déduire les montants apparaissant à titre de revenu de l'ensemble des revenus et des dépenses des deux ordres de gouvernement, bien que les encaissements et les déboursés puissent toucher, en totalité ou en partie, des années financières différentes. Toutefois, il est plausible de supposer que de tels écarts se cancellent mutuellement sur une période d'années, laissant à peu près intacte la série chronologique. De toute façon, bien que les difficultés décrites plus haut soient susceptibles d'influer sur le degré d'exactitude des données consolidées, les écarts qu'elles entraînent sont considérés comme très faibles du point de vue statistique.

#### Commentaires sur des cas particuliers

Aux fins de la consolidation, il est nécessaire, dans certains cas, de recourir à des normes particulières en plus de celles qui sont comprises dans les méthodes générales décrites plus haut. Il s'agit notamment des données consolidées selon le système de la comptabilité nationale et de la consolidation de l'actif financier et du passif.

##### 1. Les données consolidées selon la comptabilité nationale

Selon les critères du Système des statistiques de la gestion financière (F.M.), les transactions des gouvernements sont présentées de façon aussi conforme que possible à l'information que les diverses autorités publiques fournissent dans leurs états financiers. Les séries statistiques ainsi établies indiquent les ressources que les gouvernements ont à leur disposition au cours d'une année financière pour faire face à leurs

a given fiscal year to finance their expenditure for that same year. To this end, reliance is primarily given to amounts reported as paid and received in the financial statements of either the paying or the receiving government, as the case may be.

The System of National Accounts has a different approach regarding intergovernment transactions, since data are compiled on an accrual basis. In fact, the purpose of this system is to measure the state of the economy during a calendar year considering not only the actual transactions, but all commitments engaged into during that particular year as well. The elimination of intergovernment transfers is therefore done through subtracting from both combined government revenue and expenditure the amounts reported as having been actually paid by one government to other governments during a given year, thus ignoring amounts recorded as received.

The reconciliation of the FM system classification with that of the National Accounts System is made in two stages:

- (i) The FM series is expressed according to the economic classification as set out for national accounts purposes (Tables 10 and 11).
- (ii) Adjustments are made to this economic classification in order to conform to the norms of the national accounts. For instance, intergovernment transfers are treated as indicated above, i.e., according to the records of the paying government, corporation income tax is expressed on an accrual basis, etc. Tables 13 and 14 spell out the adjustments required so as to express the FM series into the national accounts series.

## 2. Consolidation of Assets and Liabilities

The general principle of the consolidation procedure, as enunciated above, also applies to the consolidation of all units of government's financial assets and liabilities. Amounts claimed by one government as "receivables" from another government are deducted from the combined total of related amounts of the governments concerned, and amounts acknowledged as "payables" by one government to another are subtracted from the relevant combined amounts of the governments concerned, to the extent that such amounts can be identified in the financial statements of the respective governments. However, varying recording and accounting practices among governments result in differences between amounts reported as receivables and corresponding payables. The net of these differences is shown in an adjusting entry under the caption "Other" (line 23 of Table 15 and line 25 of Table 16). This adjusting entry may be positive or negative depending on whether the amounts on the assets side exceed the corresponding liabilities or vice versa.

### New Tables

Two tables have been added indicating, from 1968 to 1973, provincial-local consolidated revenue (Table 9) and expenditure (Table 10) on a consistent basis for the period involved.

obligations durant la même année. C'est là l'une des raisons pour lesquelles la norme générale, concernant les transferts intergouvernementaux, consiste à extraire, des états financiers de chacun d'eux, les montants versés ou reçus, selon le cas, Jurant une même année financière.

Ces transferts sont considérés différemment aux fins de la comptabilité nationale, car l'objectif de celle-ci est de présenter une mesure de l'activité économique globale au cours d'une année civile. Aussi y est-il tenu compte non seulement des transactions de l'année mais, également, de tous les engagements pris durant cette même année selon les principes de la comptabilité d'exercice. L'effet des transferts intergouvernementaux est alors neutralisé en soustrayant, de l'ensemble des revenus et des dépenses, les montants qui sont versés par une entité gouvernementale à une autre. Ne sont donc pas considérés les montants qu'un gouvernement déclare avoir reçus d'un autre.

La marche à suivre pour exprimer les séries établies selon le système F.M. en séries propres à la comptabilité nationale, comprend deux étapes successives, à savoir:

- (i) Les séries F.M. sont présentées selon la classification économique qu'utilise le système de la comptabilité nationale (voir les tableaux 10 et 11).
- (ii) Des rajustements sont subséquemment apportés à cette classification économique en accord avec les normes de la comptabilité nationale. Par exemple, l'effet des transferts intergouvernementaux est neutralisé en suivant la méthode décrite plus haut, c'est-à-dire d'après les états financiers de l'unité gouvernementale qui verse ces transferts, l'impôt sur le revenu des corporations est exprimé selon la comptabilité d'exercice, etc. À cet égard, il convient d'examiner les tableaux 13 et 14 qui énumèrent tous les rajustements à apporter.

## 2. La consolidation de l'actif et du passif

Pour consolider les données de l'actif financier et du passif de l'ensemble des entités publiques, on a recours au principe général de consolidation tel qu'il a été énoncé plus haut. Les montants qu'un ordre de gouvernement indique dans ses rapports financiers comme "effets à recevoir" d'un autre ordre de gouvernement sont déduits de la somme des "effets à recevoir" de l'ensemble des gouvernements, et les montants que l'un rapporte comme "effets à payer" sont éliminés de la somme des "effets à payer" des gouvernements concernés. Toutefois, une telle élimination ne peut être effectuée que lorsque l'information pertinente est explicitement fournie dans les états financiers des entités gouvernementales entre lesquelles de tels mouvements de fonds ont lieu. Il arrive souvent que les chiffres indiqués par l'un ou l'autre gouvernement ne concordent pas ou ne soient pas identifiés de la même façon, en raison des méthodes comptables qu'utilisent l'un et l'autre. Le montant net des différences ainsi entraînées apparaît sous le poste "Autres" dans les tableaux 15 (ligne 23) et 16 (ligne 25). Ce montant est soit positif, soit négatif selon que l'actif excède le passif ou vice versa.

### Nouveaux tableaux

On remarquera l'inclusion de deux nouveaux tableaux, à savoir les tableaux 9 et 10. Le premier fait voir les revenus publics provinciaux-locaux consolidés et le deuxième, les dépenses publiques provinciales-locales consolidées, pour la période qui va de 1968 à 1973.

# HIGHLIGHTS OF CONSOLIDATED GOVERNMENT FINANCE

# QUELQUES TRAITS SAILLANTS DES FINANCES PUBLIQUES CONSOLIDÉES

Consolidated government revenue and expenditure (excluding intergovernment transfers) for all levels of government amounted to \$47.7 billion and \$47.0 billion respectively in 1973-74, thus showing a surplus of \$700 million, according to the system of financial management statistics. At the provincial-local level, however, consolidated expenditure exceeded consolidated revenue by \$254 million, notwithstanding the inclusion of federal government transfers in both revenue and expenditure.

Although structural changes in the composition of revenue and expenditure cannot be detected over a six-year period, some shifts in the importance of certain revenue sources and expenditure functions can be observed. For all levels of government consolidated, the most important change took place in the personal income tax field which supplied 28.5% of total revenue in 1973-74 compared with 24.3% in 1968-69. On the expenditure side, the importance in total expenditure of social welfare programs combined displays the largest increase between 1968-69 and 1973-74. Health expenditure followed a similar pattern, although to a lesser extent. As a result, the remaining expenditure functions took a smaller fraction of the total in 1973-74 than in 1968-69. This is illustrated in the following table summarizing Tables 5 and 6 of Part I.

L'ensemble des revenus et des dépenses publics consolidés, excluant par définition les transferts intergouvernementaux, s'élevaient respectivement à \$47.7 milliards et \$47.0 milliards en 1973-74, entraînant ainsi un excédent des revenus sur les dépenses de \$700 millions, selon les statistiques établies en accord avec le système de la gestion financière. Toutefois, la consolidation du secteur provincial-local fait voir un excédent des dépenses sur les revenus de \$254 millions, malgré l'inclusion des paiements de transfert du gouvernement fédéral à ce secteur.

Bien qu'il ne puisse être question de déceler, sur une période de six années, des transformations profondes dans la composition des revenus et des dépenses, on peut toutefois en dégager certaines observations sur l'importance qu'ont gagnée quelques sources de revenus et postes de dépenses dans l'ensemble. Par exemple, l'impôt sur le revenu des particuliers qui formait 24.3 % de l'ensemble des revenus publics consolidés en 1968-69 en formait 28.5 % en 1973-74. Du côté des dépenses, les divers programmes de bien-être social réunis accroissaient leur importance dans l'ensemble des dépenses publiques entre 1968-69 et 1973-74. Il en est de même pour les programmes de santé, bien qu'à un degré moindre. Il s'ensuit que la plupart des autres postes ont légèrement perdu de l'importance dans les dépenses totales. On peut se rendre compte d'une telle évolution dans le tableau ci-dessous, lequel a été préparé à l'aide des tableaux 5 et 6 de la première partie de la présente publication.

Consolidated Government Revenue and Expenditure, All Levels of Government, 1968, 1971 and 1973

Les revenus et les dépenses consolidés de l'ensemble des gouvernements, 1968, 1971 et 1973

	Per cent of total — Pourcentage du total		
	1968	1971	1973
Revenue — Revenus:			
Personal income taxes — Impôts sur le revenu des particuliers	24.3	28.8	28.5
Corporation income taxes — Impôts sur le revenu des corporations	11.4	9.0	10.3
Real and personal property taxes — Impôts sur la propriété personnelle et foncière	10.1	9.7	8.2
General sales taxes — Taxes générales de vente	13.9	13.2	13.8
Other revenue — Autres revenus	40.3	39.3	39.2
Total	100.0	100.0	100.0
Expenditure — Dépenses:			
Transportation and communications — Transports et communications	11.6	10.2	12.2
Health — Santé	10.8	13.4	12.9
Social welfare — Bien-être social	17.1	19.2	22.4
Education — Éducation	19.0	18.0	15.5
Debt charges — Service de la dette	11.1	8.5	9.3
Other expenditure — Autres dépenses	30.4	30.7	27.7
Total	100.0	100.0	100.0

A somewhat different development occurred at the provincial-local level with the exception of personal income taxes as a revenue source which increased at about the same pace as that for all levels of government. The other noticeable increase as a revenue source of consolidated provincial-local revenue is found in federal government's transfer payments. On the other hand, real and personal property taxes were much less important as a revenue source in 1973-74 than in 1968-69.

Une évolution légèrement différente s'est toutefois manifestée dans le secteur provincial-local, à l'exception de l'impôt sur le revenu des particuliers dont le rendement a crû à un rythme à peu près semblable à celui de l'ensemble fédéral-provincial-local. Viennent ensuite les paiements de transfert du gouvernement fédéral. On remarquera que ceux-ci sont devenus, au cours de la période qui va de 1968 à 1973, une source croissante de revenu pour le secteur provincial-local. Par ailleurs, l'impôt sur la propriété personnelle et foncière a

As noted above, for all units of government in respect of health and social welfare programs, these two programs took a larger share of provincial-local consolidated expenditure in 1973-74 than in 1968-69. The importance of the remaining expenditure functions, when measured in per cent of total expenditure, decreased accordingly. This is particularly noticeable in education expenditure which took a smaller share of total expenditure in 1973-74 than in 1968-69, i.e., 25.3% and 30.9% respectively. The following table, prepared from data contained in Tables 9 and 10, shows the extent of such variations between 1968 and 1973.

graduellement perdu de l'importance en tant que source de financement. De même que pour l'ensemble des entités publiques consolidées, c'est dans les programmes de bien-être social et de santé que l'accroissement a été le plus marqué de 1968-69 à 1973-74 dans les dépenses publiques provinciales-locales consolidées, diminuant d'autant la place qu'occupaient les autres postes de dépenses. Une telle perte d'importance est surtout remarquable dans le domaine de l'éducation, laquelle passait de 30.9 % en 1968-69 à 25.3 % en 1973-74 des dépenses totales provinciales-locales. Les pourcentages du tableau ci-dessous, établis à partir des tableaux 9 et 10 présentés plus loin, indiquent l'ordre de grandeur de telles variations.

# Consolidated Provincial-local Revenue and Expenditure, 1968, 1971 and 1973

## Revenus et dépenses provinciaux-locaux consolidés, 1968, 1971 et 1973

	Per cent of total — Pourcentage du total		
	1968	1971	1973
Revenue — Revenus:			
Personal income taxes — Impôts sur le revenu des particuliers	12.2	13.8	15.6
Corporation income taxes — Impôts sur le revenu des corporations .....	4.6	3.7	4.3
Real and personal property taxes — Impôts sur la propriété personnelle et foncière .....	17.5	16.0	13.9
General sales taxes — Taxes générales de vente .....	9.6	9.4	10.7
Federal Government's transfers — Transferts du gouvernement fédéral .....	16.7	20.7	18.5
Other revenue — Autres revenus .....	39.4	36.4	37.0
Total .....	100.0	100.0	100.0
Expenditure — Dépenses:			
Transportation and communications — Transports et communications .....	12.9	11.1	10.9
Health — Santé .....	17.5	20.8	20.8
Social welfare — Bien-être social .....	8.6	8.9	10.6
Education — Éducation .....	30.9	28.4	25.3
Debt charges — Service de la dette .....	6.8	7.3	7.8
Other expenditure — Autres dépenses .....	23.3	23.5	24.6
Total .....	100.0	100.0	100.0

## Assets and Liabilities

Table 15, in which all-government consolidated financial assets are grouped in categories, reveals certain characteristics particular to each level of consolidation, i.e., federal-provincial-local level and provincial-local level. For instance, the main components of the financial assets of the former consist in loans and advances (line 13) chiefly to government enterprises, and in intergovernment bonds and debentures (line 21) which are mainly issued by public enterprises. These two elements combined represented 73.9% of all-government consolidated financial assets in 1973. They are, however, less important at the provincial-local level, i.e., 50.7% of the relevant consolidated assets in 1973. On the other hand, cash on hand and deposits amounted to 15.4% of that level's consolidated assets in 1973 compared with 7.4% for all-government consolidated assets.

There is also a slight difference between the composition of the two-level consolidated liabilities. As shown in Table 16, government bonds held outside the government universe (line 20) were the largest item of

## L'actif financier et le passif

Un bref examen du tableau 15, dans lequel les éléments de l'actif financier public consolidé sont répartis par groupes homogènes, révèle certains traits particuliers qui caractérisent chacun des deux secteurs de consolidation, à savoir le secteur fédéral-provincial-local et le secteur provincial-local. On y remarque, par exemple, que l'actif financier du premier secteur est principalement composé de "prêts et avances" (ligne 13 de ce tableau) entre entités gouvernementales (ligne 8), et d'investissements canadiens (ligne 21), ceux-ci consistant surtout en obligations émises par les entreprises publiques et détenues par le gouvernement. Ces deux groupes réunis formaient 73.9 % de l'actif consolidé fédéral-provincial-local en 1973. Ils sont, toutefois, moins importants dans l'actif financier consolidé du secteur provincial-local, soit 50.7 % de celui-ci en 1973. Par contre, l'encaisse et les dépôts réunis s'élevaient à 15.4 % de l'actif de ce secteur en 1973, comparativement à 7.4 % pour l'ensemble fédéral-provincial-local.

On observe également une légère différence quand on compare le passif de l'ensemble des gouvernements avec celui du secteur provincial-local. En effet, le tableau 16 (ligne 20) indique que les obligations gouvernementales détenues par des

all-government consolidated liabilities in 1973. About 78% of such bonds were in Canadian funds (line 16), 18% in U.S. funds and 4% in other foreign funds. When the consolidated provincial-local level is solely considered, this table indicates that the Canada Pension Plan is an important source of financing through borrowing for this level, namely close to 26% of its bonded debt in 1973 (line 15). Among bonds held outside the government, 67.6% were in Canadian currency and 26.3% in U.S. currency in 1973. This same table also shows that "payables" are more important in total all-government consolidated liabilities than in the provincial-local total. More than half of these "payables" (line 5) consisted of Bank of Canada notes in circulation.

institutions privées ou des particuliers formaient le poste le plus important du passif consolidé de cet ensemble en 1973. Près de 78 % de ces obligations étaient en fonds canadiens (ligne 16), 18 % en fonds des États-Unis et 4 % en fonds étrangers autres que ceux des États-Unis. Si l'on ne considère que le secteur provincial-local consolidé, on remarque que le Régime de pension du Canada y constitue une source importante de financement par l'emprunt, soit près de 26 % de la dette obligataire en 1973 (ligne 15). Parmi les emprunts faits auprès du secteur privé, 67.6 % étaient en fonds canadiens et 26.3 % en fonds des États-Unis. Enfin, ce même tableau révèle que les "effets à payer" sont beaucoup plus importants dans le passif consolidé de l'ensemble que dans celui du secteur provincial-local, soit 17.3 % et 5.8 % respectivement. Plus de la moitié de ces "effets à payer" (ligne 5) comprend les billets en circulation de la Banque du Canada.

PART I

Revenue and Expenditure

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PREMIÈRE PARTIE

Les revenus et les dépenses

TABLE 1. Consolidated Government Revenue  
Fiscal Year Ended Nearest to December 31, 1973

No.	Revenue sources	All levels of government		
		L'ensemble des gouvernements et des administrations locales		
		Gross general revenue — Les revenus généraux bruts	Intergovernment transfers and sales — Transferts et ventes au sein de l'ensemble	Consolidated revenue — Les revenus consolidés
		(1)	(2)	(3)
		thousands of dollars		
	Taxes:			
1	Personal income taxes .....	13,616,120	—	13,616,120
2	Payroll tax .....	139,007	—	139,007
3	Corporation income taxes .....	4,914,210	—	4,914,210
4	Taxes on insurance premiums .....	94,696	—	94,696
5	Other taxes on corporations and businesses .....	487,884	—	487,884
6	Tax on certain payments or credits to non-residents .....	323,678	—	323,678
7	Real and personal property taxes .....	3,909,455	—	3,909,455
8	General sales taxes .....	6,598,816	—	6,598,816
9	Motive fuel taxes .....	1,419,401	—	1,419,401
10	Alcoholic beverages taxes .....	461,886	—	461,886
11	Tobacco taxes .....	859,692	—	859,692
12	Taxes on amusements and admissions to places of entertainment .....	67,794	—	67,794
13	Taxes on other commodities and services .....	135,192	—	135,192
14	Custom duties .....	1,384,648	—	1,384,648
15	Taxes on estates, successions and gifts .....	199,364	—	199,364
16	Hospital and medical care insurance premiums .....	689,730	—	689,730
17	Social insurance levies .....	1,524,147	—	1,524,147
18	Universal pension plan levies .....	1,355,255	—	1,355,255
19	Oil export tax .....	286,617	—	286,617
20	Other taxes .....	93,171	—	93,171
21	Total, taxes .....	38,560,763	—	38,560,763
	Natural resource revenue:			
22	Fish and game .....	28,855	—	28,855
23	Forests .....	352,006	—	352,006
24	Mines .....	119,691	—	119,691
25	Oil and gas .....	688,477	—	688,477
26	Water power .....	30,620	—	30,620
27	Other non-specified natural resources .....	32,150	—	32,150
28	Total, natural resource revenue .....	1,251,799	—	1,251,799
	Privileges, licences and permits:			
29	Liquor control and regulations .....	144,514	—	144,514
30	Motor vehicles .....	499,827	—	499,827
31	Concessions and franchises .....	69,129	—	69,129
32	Other .....	128,082	—	128,082
33	Total, privileges, licences and permits .....	841,552	—	841,552
34	Sales of goods and services .....	2,287,878	269,321	2,018,557
	Return on investments:			
35	Remittances from own enterprises .....	781,075	—	781,075
36	Interest .....	2,520,725	—	2,520,725
37	Dividends, foreign exchange and other .....	244,495	—	244,495
38	Total, return on investments .....	3,546,295	—	3,546,295
	Other revenue from own sources:			
39	Contributions to government employees' and teachers' pension plans operated by government .....	423,096	—	423,096
40	Postal revenue .....	585,596	—	585,596
41	Bullion and coinage .....	58,114	—	58,114
42	Fines and penalties .....	168,347	—	168,347
43	Miscellaneous .....	183,353	—	183,353
44	Total, other revenue from own sources .....	1,418,506	—	1,418,506
	Intergovernmental transfers:			
45	General purpose .....	2,526,463	2,526,463	—
46	Specific purpose .....	7,534,381	7,534,381	—
47	Total, intergovernmental transfers .....	10,060,844	10,060,844	—
	Transfers from government enterprises:			
48	Federal enterprises .....	29,247	—	29,247
49	Provincial enterprises .....	34,734	—	34,734
50	Local enterprises .....	11,617	—	11,617
51	Total, transfers from government enterprises .....	75,598	—	75,598
52	Total, gross general revenue .....	58,043,235	10,330,165	
53	Total, consolidated government revenue .....			47,713,070

TABLEAU 1. Revenus publics consolidés  
Année financière terminée le plus près du 31 décembre 1973

Provincial-local governments — Les gouvernements provinciaux et les administrations locales			Sources de revenu	N°
Gross general revenue — Les revenus généraux bruts	Provincial-local transfers and sales — Transferts et ventes entre les gouvernements provinciaux et les administrations locales	Consolidated revenue — Les revenus consolidés		
(4)	(5)	(6)		
milliers de dollars				
4,390,316	—	4,390,316	Les impositions:	
139,007	—	139,007	Impôts sur le revenu des particuliers .....	1
1,204,232	—	1,204,232	Impôts sur la feuille de paye .....	2
94,696	—	94,696	Impôts sur le revenu des corporations .....	3
487,884	—	487,884	Taxes sur les primes d'assurance .....	4
—	—	—	Autres taxes diverses sur les corporations et les entreprises .....	5
3,909,455	—	3,909,455	Taxes sur certains paiements ou crédits remis à des non-résidents .....	6
3,008,478	—	3,008,478	Impôts sur la propriété foncière et personnelle .....	7
1,419,401	—	1,419,401	Taxes générales de vente .....	8
1,660	—	1,660	Taxes sur les carburants .....	9
248,730	—	248,730	Taxes sur les boissons alcooliques .....	10
67,794	—	67,794	Taxes sur le tabac .....	11
—	—	—	Taxes sur les spectacles et droits d'entrée dans des lieux de divertissements .....	12
114,951	—	114,951	Taxes sur divers biens et services .....	13
—	—	—	Droits de douane .....	14
185,011	—	185,011	Impôts sur les biens transmis par décès, sur les successions et sur les dons .....	15
689,730	—	689,730	Primes d'assurance-hospitalisation et d'assurance-maladie .....	16
507,527	—	507,527	Cotisations à divers régimes d'assurance sociale .....	17
357,657	—	357,657	Cotisations aux régimes universels de rentes .....	18
—	—	—	Taxes sur l'exportation de pétrole .....	19
92,780	—	92,780	Autres impositions .....	20
16,919,309	—	16,919,309	Total des impositions .....	21
—	—	—	Revenus tirés des ressources naturelles:	
28,855	—	28,855	Chasse et pêche .....	22
351,855	—	351,855	Forêt .....	23
117,352	—	117,352	Mines .....	24
681,361	—	681,361	Pétrole et gaz naturel .....	25
30,338	—	30,338	Ressources hydrauliques .....	26
28,074	—	28,074	Autres ressources naturelles non spécifiées .....	27
1,237,835	—	1,237,835	Total des revenus tirés des ressources naturelles .....	28
—	—	—	Privilèges, droits et permis:	
144,514	—	144,514	Contrôle et réglementation du commerce des alcools .....	29
499,827	—	499,827	Véhicules automobiles .....	30
69,129	—	69,129	Concessions et franchises .....	31
103,927	—	103,927	Divers .....	32
817,397	—	817,397	Total des privilèges, droits et permis .....	33
1,322,612	589	1,322,023	Ventes de biens et de services .....	34
—	—	—	Revenus de placement:	
766,453	—	766,453	Remises des entreprises publiques à leurs gouvernements respectifs .....	35
1,187,331	—	1,187,331	Intérêts .....	36
24,159	—	24,159	Dividendes, devises étrangères et autres revenus de placement .....	37
1,977,943	—	1,977,943	Total des revenus de placement .....	38
—	—	—	Autres revenus de propres sources:	
203,314	—	203,314	Cotisations des fonctionnaires et des enseignants aux régimes de pension gérés par le gouvernement .....	39
—	—	—	Revenu postal .....	40
—	—	—	Lingots et monnayage .....	41
152,407	—	152,407	Amendes et pénalités .....	42
174,223	—	174,223	Divers .....	43
529,944	—	529,944	Total des autres revenus de propres sources .....	44
—	—	—	Transferts intergouvernementaux:	
2,526,463	647,491	1,878,972	À des fins générales .....	45
7,534,381	4,222,574	3,311,807	À des fins spécifiques .....	46
10,060,844	4,870,065	5,190,779	Total des transferts intergouvernementaux .....	47
—	—	—	Transferts des entreprises publiques:	
29,247	—	29,247	Entreprises fédérales .....	48
34,734	—	34,734	Entreprises provinciales .....	49
11,617	—	11,617	Entreprises locales .....	50
75,598	—	75,598	Total des transferts des entreprises publiques .....	51
32,941,482	4,870,654	—	Total des revenus généraux bruts .....	52
—	—	28,070,828	Total des revenus publics consolidés .....	53

TABLE 2. Consolidated Government Expenditure  
Fiscal Year Ended Nearest to December 31, 1973

		All levels of government		
		L'ensemble des gouvernements et des administrations locales		
Function		Gross general expenditure — Les dépenses générales brutes	Intergovernment transfers and sales — Transferts et ventes au sein de l'ensemble	Consolidated expenditure — Les dépenses consolidées
		(1)	(2)	(3)
No.		thousands of dollars		
General government:				
1	Executive and legislative .....	153,558	—	153,558
2	Administrative .....	1,866,252	905	1,865,347
3	Contributions to trustee pension plans and pension payments from government operated pension plans.	660,180	—	660,180
4	Other .....	237,327	6	237,321
5	Total, general government .....	2,917,317	911	2,916,406
Protection of persons and property:				
6	National defence .....	2,122,666	—	2,122,666
7	Courts of law .....	193,933	1,776	192,157
8	Correctional services .....	276,591	155	276,436
9	Police services .....	1,009,419	71,182	938,237
10	Firefighting services .....	299,669	1,239	298,430
11	Regulatory services .....	221,266	1,100	220,166
12	Other .....	137,679	7,529	130,150
13	Total, protection of persons and property .....	4,261,223	82,981	4,178,242
Transportation and communications:				
14	Air .....	465,144	3,602	461,542
15	Road .....	3,394,626	407,006	2,987,620
16	Rail .....	272,594	—	272,594
17	Water .....	300,455	—	300,455
18	Telecommunications .....	54,082	—	54,082
19	Postal services .....	662,431	—	662,431
20	Other .....	53,293	200	53,093
21	Total, transportation and communications .....	5,202,625	410,808	4,791,817
Health:				
22	Hospital care .....	5,352,355	1,452,385	3,899,970
23	Medical care .....	2,413,025	724,436	1,688,589
24	Preventive services .....	333,372	30,701	302,671
25	Other .....	182,478	4,274	178,204
26	Total, health .....	8,281,230	2,211,796	6,069,434
Social welfare:				
27	Universal pension plans .....	420,920	—	420,920
28	Old age security .....	3,034,492	—	3,034,492
29	Veterans' benefits .....	561,311	—	561,311
30	Unemployment insurance .....	2,175,892	—	2,175,892
31	Family allowances .....	1,108,502	—	1,108,502
32	Workmen's compensation .....	368,502	—	368,502
33	Assistance to the handicapped and needy .....	3,004,805	803,057	2,201,748
34	Other .....	688,737	20,578	668,159
35	Total, social welfare .....	11,363,161	823,635	10,539,526
Education:				
36	Elementary and secondary .....	8,284,845	3,018,248	5,266,597
37	Post-secondary .....	2,342,198	528,328	1,813,870
38	Special retraining services .....	308,833	199,681	109,152
39	Other .....	206,110	92,672	113,438
40	Total, education .....	11,141,986	3,838,929	7,303,057
Natural resources:				
41	Fish and game .....	171,332	11,010	160,322
42	Forests .....	178,588	633	177,955
43	Mines .....	50,667	1,820	48,847
44	Oil and gas .....	321,048	143,309	177,739
45	Water power .....	46,324	8,001	38,323
46	Other .....	281,026	5,697	275,329
47	Total, natural resources .....	1,048,985	170,470	878,515

TABLEAU 2. Dépenses publiques consolidées  
Année financière terminée le plus près du 31 décembre 1973

Provincial-local governments			Fonction	N <sup>o</sup>
Les gouvernements provinciaux et les administrations locales				
Gross general expenditure — Les dépenses générales brutes  (4)	Provincial-local transfers and sales — Transferts et ventes entre les gouvernements provinciaux et les administrations locales (5)	Consolidated expenditure — Les dépenses consolidées  (6)		
milliers de dollars				
			L'Administration:	
101,760	—	101,760	L'exécutif et le législatif .....	1
1,080,535	345	1,080,190	La gestion .....	2
279,304	—	279,304	Contributions aux régimes fiduciaires de pension et pensions versées en vertu des régimes de pension gérés par le gouvernement.	3
73,674	6	73,668	Divers .....	4
1,535,273	351	1,534,922	Total des dépenses pour l'Administration .....	5
			Protection de la personne et de la propriété:	
—	—	—	Défense nationale .....	6
155,325	—	155,325	Cours de justice .....	7
163,404	155	163,249	Tribunaux correctionnels .....	8
747,091	3,247	743,844	Police .....	9
299,669	1,239	298,430	Lutte contre les incendies .....	10
189,903	1,100	188,803	Services de réglementations .....	11
103,957	4,529	99,428	Divers .....	12
1,659,349	10,270	1,649,079	Total des dépenses pour la protection de la personne et de la propriété .....	13
			Transports et communications:	
5,464	90	5,374	Transport aérien .....	14
3,312,812	354,656	2,958,156	Transport routier .....	15
21,499	—	21,499	Transport par chemin de fer .....	16
80,407	—	80,407	Transport par eau .....	17
1,196	—	1,196	Télécommunications .....	18
—	—	—	Services des postes .....	19
16,496	200	16,296	Divers .....	20
3,437,874	354,946	3,082,928	Total des dépenses pour les transports et les communications .....	21
			Santé:	
4,284,171	385,184	3,898,987	Soins hospitaliers .....	22
1,697,729	9,140	1,688,589	Soins médicaux .....	23
229,748	30,701	199,047	Soins préventifs .....	24
118,195	2,112	116,083	Divers .....	25
6,329,843	427,137	5,902,706	Total des dépenses pour la santé .....	26
			Bien-être social:	
141,682	—	141,682	Régimes universels de rentes .....	27
—	—	—	Pension de vieillesse .....	28
—	—	—	Prestations aux anciens combattants .....	29
16,689	—	16,689	Assurance-chômage .....	30
112,775	—	112,775	Allocations familiales .....	31
361,697	—	361,697	Prestations d'accident du travail .....	32
2,190,468	249,788	1,940,680	Allocations aux handicapés et aux nécessiteux .....	33
430,458	11,701	418,757	Divers .....	34
3,253,769	261,489	2,992,280	Total des dépenses pour le bien-être social .....	35
			Éducation:	
8,146,005	3,014,346	5,131,659	Élémentaire et secondaire .....	36
1,812,032	33,879	1,778,153	Postsecondaire .....	37
159,728	—	159,728	Services particuliers de recyclage .....	38
104,822	3,146	101,676	Divers .....	39
10,222,587	3,051,371	7,171,216	Total des dépenses pour l'éducation .....	40
			Ressources naturelles:	
61,091	85	61,006	Chasse et pêche .....	41
177,915	328	177,587	Forêt .....	42
30,918	254	30,664	Mines .....	43
20,386	—	20,386	Pétrole et gaz naturel .....	44
38,365	212	38,153	Énergie hydraulique .....	45
149,978	5,609	144,369	Divers .....	46
478,653	6,488	472,165	Total des dépenses pour les ressources naturelles .....	47

TABLE 2. Consolidated Government Expenditure - Concluded  
Fiscal Year Ended Nearest to December 31, 1973

No.	Function	All levels of government - L'ensemble des gouvernements et des administrations locales		
		Cross general expenditure - Les dépenses générales brutes	Intergovernment transfers and sales - Transferts et ventes au sein de l'ensemble	Consolidated expenditure - Les dépenses consolidées
		(1)	(2)	(3)
		thousands of dollars		
	Agriculture, trade and industry, and tourism:			
48	Agriculture .....	1,032,609	113,064	919,545
49	Trade and industry .....	549,228	13,921	535,307
50	Tourism .....	69,356	359	68,997
51	Total, agriculture, trade and industry, and tourism .....	1,651,193	127,344	1,523,849
	Environment:			
52	Water purification and supply .....	479,972	24,003	455,969
53	Sewage collection and disposal .....	467,096	39,215	427,881
54	Garbage and waste collection and disposal .....	122,498	-	122,498
55	Pollution control .....	95,644	27,400	68,244
56	Other .....	223,063	4,176	218,887
57	Total, environment .....	1,388,273	94,794	1,293,479
	Recreation and culture:			
58	Recreational facilities .....	694,577	25,189	669,388
59	Cultural facilities .....	325,935	16,721	309,214
60	Other .....	175,936	1,416	174,520
61	Total, recreation and culture .....	1,196,448	43,326	1,153,122
	Labour, employment and immigration:			
62	Labour and employment .....	307,513	9,378	298,135
63	Immigration .....	40,091	-	40,091
64	Other .....	29,950	165	29,785
65	Total, labour, employment and immigration .....	377,554	9,543	368,011
	Housing:			
66	General assistance .....	383,510	48,189	335,321
67	Home buyer assistance .....	34,452	-	34,452
68	Real property tax subsidies .....	80,027	-	80,027
69	Total, housing .....	497,989	48,189	449,800
70	Foreign affairs and international assistance .....	439,055	-	439,055
71	Supervision and development of regions and localities .....	386,468	201,374	185,094
72	Research establishments .....	318,855	-	318,855
73	General purpose intergovernmental transfers .....	2,490,583	2,490,583	-
74	Transfers to own enterprises .....	480,128	-	480,128
	Debt charges:			
75	Interest .....	3,794,180	-	3,794,180
76	Other .....	140,693	-	140,693
77	Total, debt charges .....	3,934,873	-	3,934,873
78	Other expenditure .....	189,710	-	189,710
79	Total, gross general expenditure .....	57,567,656	10,554,683	
80	Total, consolidated government expenditure .....			47,012,973

TABLEAU 2. Dépenses publiques consolidées - fin  
Année financière terminée le plus près du 31 décembre 1973

Provincial-local governments			Fonction	N <sup>o</sup>
Les gouvernements provinciaux et les administrations locales				
Gross general expenditure — Les dépenses générales brutes  (4)	Provincial-local transfers and sales — Transferts et ventes entre les gouvernements provinciaux et les administrations locales  (5)	Consolidated expenditure — Les dépenses consolidées  (6)		
milliers de dollars				
			Agriculture, commerce, industrie et tourisme:	
322,307	4,684	317,623	Agriculture .....	48
134,056	3,892	130,164	Commerce et industrie .....	49
49,853	43	49,810	Tourisme .....	50
506,216	8,619	497,597	Total des dépenses pour l'agriculture, le commerce, l'industrie et le tourisme	51
			Environnement:	
478,507	24,003	454,504	Approvisionnement d'eau et épuration de l'eau .....	52
427,857	—	427,857	Canalisations d'égout et traitement des eaux vannes .....	53
122,498	—	122,498	Enlèvement et destruction des ordures ménagères et des déchets .....	54
77,192	27,400	49,792	Contrôle de la pollution .....	55
36,339	58	36,281	Divers .....	56
1,142,393	51,461	1,090,932	Total des dépenses pour l'environnement .....	57
			Récréation et culture:	
641,354	24,412	616,942	Installations récréatives .....	58
238,522	16,719	221,803	Installations culturelles .....	59
64,059	836	63,223	Divers .....	60
943,935	41,967	901,968	Total des dépenses pour la récréation et la culture .....	61
			Travail, emploi et immigration:	
43,684	122	43,562	Travail et emploi .....	62
3,053	—	3,053	Immigration .....	63
—	—	—	Divers .....	64
46,737	122	46,615	Total des dépenses pour le travail, l'emploi et l'immigration .....	65
			Logement:	
245,672	31,378	214,294	Aide générale .....	66
34,452	—	34,452	Aide aux acheteurs de maison .....	67
80,027	—	80,027	Subventions relatives à l'impôt foncier .....	68
360,151	31,378	328,773	Total des dépenses pour le logement .....	69
—	—	—	Affaires extérieures et aide à l'étranger .....	70
241,919	112,130	129,789	Contrôle et mise en valeur des régions et des localités .....	71
16,831	—	16,831	Établissements de recherche .....	72
608,089	608,089	—	Transferts intergouvernementaux à des fins générales .....	73
118,595	—	118,595	Transferts des gouvernements à leurs propres entreprises .....	74
			Service de la dette:	
2,120,066	—	2,120,066	Intérêts .....	75
79,391	—	79,391	Autres dépenses .....	76
2,199,457	—	2,199,457	Total du service de la dette .....	77
189,128	—	189,128	Diverses autres dépenses .....	78
33,290,799	4,965,818		Total des dépenses générales brutes .....	79
		28,324,981	Total des dépenses publiques consolidées .....	80

TABLE 3. Distribution of Consolidated Government Revenue by Major Sources  
Fiscal Year Ended Nearest to December 31, 1973

TABEAU 3. Répartition des revenus publics consolidés selon les principales sources  
Année financière terminée le plus près du 31 décembre 1973

Revenue source — Sources de revenu	All levels of government — L'ensemble des gouvernements et des administrations locales		Provincial-local governments — Les gouvernements provinciaux et les administrations locales	
	Amount — Montant	Per cent — Pourcentage	Amount — Montant	Per cent — Pourcentage
	\$'000		\$'000	
Taxes — Impôts:				
Personal income taxes — Impôts sur le revenu des particuliers .....	13,616,120	28.5	4,390,316	15.6
Corporation income taxes — Impôts sur le revenu des corporations .....	4,914,210	10.3	1,204,232	4.3
Real and personal property taxes — Impôts sur la propriété foncière et personnelle .....	3,909,455	8.2	3,909,455	13.9
General sales taxes — Taxes générales de vente	6,598,816	13.8	3,008,478	10.7
Motive fuel taxes — Taxes sur les carburants ..	1,419,401	3.0	1,419,401	5.1
Alcoholic beverages and tobacco taxes — Taxes sur les boissons alcooliques et le tabac ....	1,321,578	2.8	250,390	0.9
Custom duties — Droits de douane .....	1,384,648	2.9	—	—
Other taxes — Divers autres impôts .....	5,396,535	11.3	2,737,037	9.8
Taxes — Total — Impôts .....	38,560,763	80.8	16,919,309	60.3
Intergovernmental transfers — Transferts inter-gouvernementaux .....	—	—	5,190,779	18.5
Interest — Intérêts .....	2,520,725	5.3	1,187,331	4.2
Other non-tax revenue — Divers autres revenus de sources non fiscales .....	6,631,582	13.9	4,773,409	17.0
Consolidated government revenue — Revenus publics consolidés .....	47,713,070	100.0	28,070,828	100.0

TABLE 4. Distribution of Consolidated Expenditure by Major Functions  
Fiscal Year Ended Nearest to December 31, 1973

TABLERAU 4. Répartition des dépenses publiques consolidées selon les principales fonctions  
Année financière terminée le plus près du 31 décembre 1973

Function — Fonction	All levels of governments — L'ensemble des gouvernements et des administrations locales		Provincial-local governments — Les gouvernements provinciaux et les administrations locales	
	Amount — Montant	Per cent — Pourcentage	Amount — Montant	Per cent — Pourcentage
	\$'000		\$'000	
General government — L'Administration .....	2,916,406	6.2	1,534,922	5.4
Protection of persons and property — Protection de la personne et de la propriété .....	4,178,242	8.9	1,649,079	5.8
Transportation and communications — Transports et communications .....	4,791,817	10.2	3,082,928	10.9
Health — Santé .....	6,069,434	12.9	5,902,706	20.8
Social welfare — Bien-être social .....	10,539,526	22.4	2,992,280	10.6
Education — Éducation .....	7,303,057	15.5	7,171,216	25.3
Natural resources — Ressources naturelles .....	878,515	1.9	472,165	1.7
Agriculture, trade and industry, and tourism — Agriculture, commerce, industrie et tourisme ..	1,523,849	3.2	497,597	1.8
Environment — Environnement .....	1,293,479	2.8	1,090,932	3.8
Recreation and culture — Récréation et culture ..	1,153,122	2.4	901,968	3.2
Debt charges — Service de la dette .....	3,934,873	8.4	2,199,457	7.8
Other expenditure — Autres dépenses .....	2,430,653	5.2	829,731	2.9
Consolidated government expenditure — Total — Dépenses publiques consolidées .....	47,012,973	100.0	28,324,981	100.0

TABLE 5. Consolidated Government Revenue by Major Sources, 1968-1973, Total and Per Capita(1)  
Fiscal Years Ended Nearest to December 31,  
(thousands of dollars, except per capita figures)

TABLEAU 5. Les revenus publics consolidés selon les principales sources, 1968-1973, total et par habitant(1)  
Années financières terminées le plus près du 31 décembre  
(milliers de dollars sauf les chiffres par habitant)

	1968 <sup>r</sup>	1969 <sup>r</sup>	1970	1971	1972	1973
<b>Taxes - Impôts</b>						
Personal income taxes - Impôts sur le revenu des particuliers	6,098,732	7,730,564	9,147,740	10,194,479	12,007,267	13,616,120
Per capita - Par habitant	290	363	424	467	543	607
Corporate income taxes - Impôts sur le revenu des sociétés	2,873,366	3,700,667	3,189,438	3,181,456	3,897,482	4,914,210
Per capita - Par habitant	137	174	148	146	176	219
Real and personal property taxes - Impôts sur la valeur des biens et personnes	2,531,422	2,828,897	3,300,976	3,424,401	3,707,760	3,909,455
Per capita - Par habitant	121	133	153	157	168	174
State sales taxes - Taxes générales de vente	3,493,849	3,973,603	4,071,577	4,664,315	5,384,868	6,598,816
Per capita - Par habitant	166	187	189	214	244	294
Excise taxes - Taxes sur les consommations	944,509	1,020,956	1,093,934	1,167,748	1,270,714	1,419,401
Per capita - Par habitant	45	48	51	53	58	63
General transfer and income taxes - Taxes sur les transferts et revenus	957,258	993,583	1,080,851	1,156,900	1,230,004	1,321,578
Per capita - Par habitant	46	47	50	53	56	59
Dummy taxes - Droits de douanes	761,681	818,283	814,544	988,599	1,181,837	1,384,648
Per capita - Par habitant	36	38	38	45	53	62
Other taxes - Divers autres impôts	3,272,261	3,826,173	3,980,891	4,186,821	4,471,036	5,396,535
Per capita - Par habitant	156	179	185	192	202	240
<b>Taxes - Total - Impôts</b>	<b>20,932,878</b>	<b>24,892,726</b>	<b>26,679,951</b>	<b>28,964,719</b>	<b>33,150,968</b>	<b>38,560,763</b>
Per capita - Par habitant	<b>997</b>	<b>1,169</b>	<b>1,238</b>	<b>1,327</b>	<b>1,500</b>	<b>1,718</b>
<b>Natural resources revenue - Revenus tirés des ressources naturelles</b>	<b>622,895</b>	<b>637,582</b>	<b>609,724</b>	<b>648,705</b>	<b>799,538</b>	<b>1,251,799</b>
Per capita - Par habitant	<b>30</b>	<b>30</b>	<b>28</b>	<b>30</b>	<b>36</b>	<b>56</b>
<b>Return on investments - Revenus de placement</b>	<b>1,520,404</b>	<b>1,873,339</b>	<b>2,263,906</b>	<b>2,696,945</b>	<b>3,015,974</b>	<b>3,546,295</b>
Per capita - Par habitant	<b>72</b>	<b>88</b>	<b>105</b>	<b>123</b>	<b>137</b>	<b>158</b>
<b>Other non-tax revenue - Autres revenus de sources non fiscales</b>	<b>2,066,532</b>	<b>2,384,142</b>	<b>2,584,368</b>	<b>3,063,975</b>	<b>3,624,517</b>	<b>4,354,213</b>
Per capita - Par habitant	<b>98</b>	<b>112</b>	<b>119</b>	<b>140</b>	<b>164</b>	<b>194</b>
<b>Consolidated government revenue - Revenus publics consolidés</b>	<b>25,142,709</b>	<b>29,787,789</b>	<b>32,137,949</b>	<b>35,374,344</b>	<b>40,590,997</b>	<b>47,713,070</b>
Per capita - Par habitant	<b>1,197</b>	<b>1,399</b>	<b>1,490</b>	<b>1,620</b>	<b>1,837</b>	<b>2,126</b>

Population estimated as of June 1 of each year. - Estimations de la population au 1<sup>er</sup> juin de chaque année.

TABLE 6. Consolidated Government Expenditure by Major Functions, 1968-1973, Total and Per Capita(1)  
Fiscal Years Ended Nearest to December 31  
(thousands of dollars, except per capita figures)

TABIEAU 6. Dépenses publiques consolidées selon les principales fonctions, 1968-1973, total et par habitant(1)  
Années financières terminées le plus près du 31 décembre  
(milliers de dollars, sauf les chiffres par habitant)

	1968 <sup>r</sup>	1969 <sup>r</sup>	1970	1971	1972	1973
General government - L'Administration .....	1,457,810	1,606,918	1,972,797	2,284,027	2,506,136	2,916,406
Per capita - Par habitant ..... \$	69	75	91	105	113	130
Protection of persons and property - Protection de la personne et de la propriété .....	2,687,095	2,767,216	3,078,644	3,374,435	3,650,040	4,178,242
Per capita - Par habitant ..... \$	128	130	143	155	165	186
Transportation and communications - Transports et communications .....	2,869,969	2,997,536	3,246,636	3,682,950	4,084,191	4,791,817
Per capita - Par habitant ..... \$	137	141	151	169	185	214
Health - Santé .....	2,665,184	3,440,078	4,223,973	4,842,708	5,477,993	6,069,434
Per capita - Par habitant ..... \$	127	162	196	222	248	270
Social welfare - Bien-être social .....	4,228,030	4,738,507	5,807,591	6,967,784	8,665,608	10,539,526
Per capita - Par habitant ..... \$	201	223	269	319	392	470
Education - Éducation .....	4,713,555	5,403,289	5,992,979	6,537,979	6,953,040	7,303,057
Per capita - Par habitant ..... \$	225	254	278	300	315	325
Natural resources - Ressources naturelles .....	483,881	519,387	537,757	629,368	720,278	878,515
Per capita - Par habitant ..... \$	23	24	25	29	33	39
Recreation and culture - Récréation et culture .....	437,188	493,692	584,157	759,789	910,756	1,153,122
Per capita - Par habitant ..... \$	21	23	27	35	41	51
Housing - Logement .....	186,390	264,688	296,118	509,645	427,583	449,800
Per capita - Par habitant ..... \$	9	12	14	23	19	20
Foreign affairs - Affaires extérieures .....	210,378	251,779	289,123	311,499	385,396	439,055
Per capita - Par habitant ..... \$	10	12	13	14	17	20
Debt charges - Service de la dette .....	2,055,948	2,293,010	2,617,704	3,069,402	3,374,873	3,934,873
Per capita - Par habitant ..... \$	98	108	121	141	153	175
Other expenditures - Autres dépenses .....	2,759,696	3,092,557	2,792,950	3,305,933	3,852,660	4,359,126
Per capita - Par habitant ..... \$	131	145	129	151	174	194
Consolidated government expenditure - Dépenses publiques consolidées .....	24,755,124	27,868,657	31,440,429	36,275,519	41,008,554	47,012,973
Per capita - Par habitant ..... \$	1,179	1,309	1,457	1,663	1,855	2,094

(1) Population estimated as of June 1st of each year. - Estimations de la population au 1er juin de chaque année.

TABLE 7. Consolidated Provincial-local Government Revenue, by Province  
Fiscal Year Ended Nearest to December 31, 1973

	Revenue source	Newfoundland — Terre-Neuve	Prince Edward Island — Île-du-Prince-Édouard	Nova Scotia — Nouvelle-Écosse	New Brunswick — Nouveau-Brunswick	Québec	Ontario	Manitoba
		thousands of dollars						
	Taxes:							
1	Personal income taxes .....	46,569	9,115	101,367	80,001	1,778,077	1,417,495	159,859
2	Payroll tax .....	—	—	—	—	139,007	—	—
3	Corporation income taxes .....	16,250	1,880	20,439	14,339	296,221	528,511	48,094
4	Taxes on insurance premiums .....	3,266	262	2,445	2,317	26,824	36,100	3,374
5	Other taxes on corporations and businesses .....	3,594	143	7,156	—	121,653	294,023	12,342
6	Tax on certain payments or credits to non-residents .....	—	—	—	—	—	—	—
7	Real and personal property taxes .....	10,843	8,787	96,617	57,639	967,905	1,580,275	175,641
8	General sales taxes .....	71,876	15,238	100,978	84,689	860,636	1,314,814	118,747
9	Motive fuel taxes .....	30,506	7,596	51,089	42,203	383,215	547,171	56,684
10	Alcoholic beverages taxes .....	—	1,312	—	—	—	—	—
11	Tobacco taxes .....	9,166	1,065	—	6,922	75,582	100,347	13,881
12	Taxes on amusements and admissions to places of entertainment .....	38	468	2,050	1,501	25,005	28,688	2,451
13	Taxes on other commodities and services .....	15	—	1,295	—	97,665	—	6,292
14	Custom duties .....	—	—	—	—	—	—	—
15	Taxes on estate, successions and gifts .....	1,344	—	7,415	4,217	48,420	89,315	5,709
16	Hospital and medical care insurance premiums .....	—	—	—	—	—	530,054	11,162
17	Social insurance levies .....	6,397	944	10,273	10,444	142,429	207,294	15,576
18	Universal pension plans levies .....	—	—	—	—	357,657	—	—
19	Other taxes .....	2,030	135	2,026	48	11,450	57,741	3,295
20	Total, taxes .....	201,894	46,945	403,150	304,320	5,331,746	6,731,828	633,107
	Natural resource revenue:							
21	Fish and game .....	707	40	479	796	6,244	10,952	1,718
22	Forests .....	457	—	1,392	5,652	29,667	17,075	878
23	Mines .....	2,152	—	706	602	16,023	48,219	20,094
24	Oil and gas .....	6	204	—	—	792	803	555
25	Water power .....	1,241	—	509	227	6,964	12,138	2,683
26	Other non-specified natural resources .....	170	92	141	138	4,342	7,435	1,668
27	Total, natural resource revenue .....	4,733	336	3,227	7,415	64,032	96,622	27,596
	Privileges, licences and permits:							
28	Liquor control and regulations .....	11,228	65	1,340	1,110	45,885	74,447	4,697
29	Motor vehicles .....	6,416	1,935	16,916	13,609	134,174	203,469	18,487
30	Concessions and franchises .....	205	126	881	665	8,444	17,173	1,282
31	Other .....	484	331	1,469	1,017	20,903	35,169	4,992
32	Total, privileges, licences and permits .....	18,333	2,457	20,606	16,401	209,406	330,258	29,458
33	Sales of goods and services .....	26,247	13,194	43,707	28,632	310,267	440,695	57,021
	Return on investments:							
34	Remittances from own enterprises .....	14,009	4,056	36,711	23,168	190,144	206,957	35,822
35	Interest .....	20,363	4,765	52,337	21,151	295,772	422,356	69,979
36	Dividends, foreign exchange and other .....	499	—	11	796	17,492	5,258	—
37	Total, return on investment .....	34,871	8,821	89,059	45,115	503,408	634,571	105,801
	Other revenue from own sources:							
38	Contributions to government employees' and teachers' pension plans operated by governments .....	6,298	—	23	3,631	76,598	32,033	31
39	Postal revenue .....	—	—	—	—	—	—	—
40	Bullion and coinage .....	—	—	—	—	—	—	—
41	Fines and penalties .....	1,399	515	3,969	2,450	41,474	60,900	5,853
42	Miscellaneous .....	2,440	115	2,394	1,512	67,962	61,088	9,007
43	Total, other revenue from own sources .....	10,137	630	6,386	7,593	186,034	154,021	14,891
	Transfers from government enterprises:							
44	Federal enterprises .....	189	171	3,588	—	19,295	3,823	926
45	Provincial enterprises .....	94	—	3,830	—	3,522	19,158	2,861
46	Local enterprises .....	380	—	—	—	4,878	—	—
47	Total, transfers from government enterprises .....	663	171	7,418	—	27,695	22,981	3,787
	Transfers from the federal government:							
48	General purpose .....	168,749	36,067	196,649	153,153	788,624	47,240	135,485
49	Specific purpose .....	124,194	38,060	157,160	152,785	561,487	1,224,044	194,504
50	Total, transfers from the federal government .....	292,943	74,127	353,809	305,938	1,350,111	1,271,284	329,989
51	Total, consolidated provincial-local revenue .....	589,821	146,681	927,362	715,414	7,982,699	9,682,260	1,201,650

TABLEAU 7. Revenus publics provinciaux-locaux consolidés, par province  
Année financière terminée le plus près du 31 décembre 1973

Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total	Sources de revenu	No
milliers de dollars							
107,045	281,747	409,041	—	—	4,390,316	Les impositions:	
—	—	—	—	—	139,007	Impôts sur le revenu des particuliers .....	1
26,971	114,759	136,768	—	—	1,204,232	Impôts sur la feuille de paye .....	2
3,333	6,754	10,015	6	—	94,696	Impôts sur le revenu des corporations .....	3
10,981	22,231	15,452	—	309	487,884	Taxes sur les primes d'assurance .....	4
—	—	—	—	—	—	Autres taxes diverses sur les corporations et les entreprises .....	5
169,808	317,180	520,034	2,443	2,283	3,909,455	Taxes sur certains paiements ou crédits remis à des non-résidents ..	6
95,914	—	345,586	—	—	3,008,478	Impôts sur la propriété foncière et personnelle .....	7
60,224	102,624	132,145	2,950	2,994	1,419,401	Taxes générales de vente .....	8
—	—	—	348	—	1,660	Taxes sur les carburants .....	9
6,932	13,978	20,857	—	—	248,730	Taxes sur les boissons alcooliques .....	10
864	2,670	4,059	—	—	67,794	Taxes sur le tabac .....	11
—	—	8,233	—	1,451	114,951	Taxes sur les spectacles et droits d'entrée dans des lieux de diver-	12
—	—	—	—	—	—	tissements.	
3,879	—	24,712	—	—	185,011	Taxes sur divers biens et services .....	13
—	—	—	—	—	—	Droits de douane .....	14
6,886	56,059	84,564	1,005	—	689,730	Impôts sur les biens transmis par décès, sur les successions et sur	15
12,836	33,357	67,977	—	—	507,527	les dons.	
—	—	—	—	—	357,657	Primes d'assurance-hospitalisation et d'assurance-maladie .....	16
7,427	6,000	2,624	4	—	92,780	Cotisations à divers régimes d'assurance sociale .....	17
513,100	957,359	1,782,067	6,756	7,037	16,919,309	Cotisations aux régimes universels de rentes .....	18
—	—	—	—	—	—	Autres impositions diverses .....	19
—	—	—	—	—	—	Total des impositions .....	20
1,927	2,406	3,300	153	133	28,855	Revenus tirés des ressources naturelles:	
2,012	12,585	282,028	—	109	351,855	Chasse et pêche .....	21
11,820	4,160	13,576	—	—	117,352	Forêt .....	22
43,044	586,828	49,129	—	—	681,361	Mines .....	23
662	292	5,622	—	—	30,338	Pétrole et gaz naturel .....	24
7,049	3,361	3,654	—	24	28,074	Ressources hydrauliques .....	25
66,514	609,632	357,309	153	266	1,237,835	Autres ressources naturelles non spécifiées .....	26
—	—	—	—	—	—	Total des revenus tirés des ressources naturelles .....	27
369	3,635	1,591	28	119	144,514	Privilèges, droits et permis:	
17,843	35,242	50,392	825	519	499,827	Contrôle et réglementation du commerce des alcools .....	28
1,277	12,042	26,754	30	250	69,129	Véhicules automobiles .....	29
3,041	14,510	21,666	199	146	103,927	Concessions et franchises .....	30
22,530	65,429	100,403	1,082	1,034	817,397	Divers .....	31
62,899	136,565	191,941	2,958	7,897	1,322,023	Total des privilèges, droits et permis .....	32
42,589	99,649	107,406	2,166	3,776	766,453	Ventes de biens et de services .....	33
68,430	116,945	113,657	807	769	1,187,331	Revenus de placement:	
8	60	35	—	—	24,159	Remises des entreprises publiques à leurs gouvernements respectifs	34
111,027	216,654	221,098	2,973	4,545	1,977,943	Intérêts .....	35
—	—	—	—	—	—	Dividendes, devises étrangères et autres revenus de placement .....	36
—	—	—	—	—	—	Total des revenus de placement .....	37
3,932	80,768	—	—	—	203,314	Autres revenus de propres sources:	
—	—	—	—	—	—	Cotisations des fonctionnaires et des enseignants aux régimes de	38
7,152	16,196	12,240	144	115	152,407	pension gérés par le gouvernement.	
7,096	17,713	3,951	17	928	174,223	Revenu postal .....	39
18,180	114,677	16,191	161	1,043	529,944	Lingots et monnayage .....	40
—	—	—	—	—	—	Amendes et pénalités .....	41
279	—	965	11	—	29,247	Divers .....	42
2,457	—	2,812	—	—	34,734	Total des autres revenus de propres sources .....	43
812	5,547	—	—	—	11,617	Transfert des entreprises publiques:	
3,548	5,547	3,777	11	—	75,598	Entreprises fédérales .....	44
—	—	—	—	—	—	Entreprises provinciales .....	45
182,544	83,422	12,295	11,934	62,810	1,878,972	Entreprises locales .....	46
156,038	325,906	338,713	17,156	21,760	3,311,807	Total des transferts des entreprises publiques .....	47
338,582	409,328	351,008	29,090	84,570	5,190,779	Transferts du gouvernement fédéral:	
1,136,380	2,515,191	3,023,794	43,184	106,392	28,070,828	À des fins générales .....	48
—	—	—	—	—	—	À des fins spécifiques .....	49
—	—	—	—	—	—	Total des transferts du gouvernement fédéral .....	50
—	—	—	—	—	—	Total des revenus provinciaux-locaux consolidés .....	51

TABLE 8. Consolidated Provincial-local Government Expenditure, by Province  
Fiscal Year Ended Nearest to December 31, 1973

	Function	Newfoundland — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
No.								
		thousands of dollars						
	General government:							
1	Executive and legislative .....	3,963	936	4,413	2,931	33,106	25,325	6,824
2	Administrative .....	18,838	7,909	24,016	29,555	351,112	310,443	34,525
3	Contributions to trustee pension plans and pension pay- ments from government operated pension plans.	4,355	468	11,709	6,955	56,896	129,007	7,503
4	Other .....	1,211	1,469	2,899	987	13,734	28,084	2,601
5	Total, general government .....	28,367	10,782	43,037	40,428	454,848	492,859	51,453
	Protection of persons and property:							
6	National defence .....	—	—	—	—	—	—	—
7	Courts of law .....	1,245	293	3,046	3,885	39,062	63,382	8,138
8	Correctional services .....	2,531	596	7,615	2,545	24,308	80,965	6,619
9	Police services .....	6,567	1,618	15,882	9,914	292,523	268,511	22,683
10	Firefighting services .....	3,279	347	9,130	6,377	74,743	117,340	13,041
11	Regulatory services .....	2,078	468	5,005	4,237	40,325	78,574	10,657
12	Other .....	1,591	264	2,302	6,792	45,909	16,691	4,956
13	Total, protection of persons and property .....	17,291	3,586	42,980	33,750	516,870	625,463	66,094
	Transportation and communications:							
14	Air .....	—	—	—	17	—	1,182	2,777
15	Road .....	75,539	18,978	109,847	97,718	891,867	1,005,715	109,905
16	Rail .....	—	162	91	—	—	19,626	—
17	Water .....	270	—	1,599	1,425	12,997	—	1
18	Telecommunications .....	—	—	—	—	—	32	—
19	Postal services .....	—	—	—	—	—	—	—
20	Other .....	1,582	—	—	—	7,289	—	—
21	Total, transportation and communications .....	77,391	19,140	111,537	99,160	912,153	1,026,555	112,683
	Health:							
22	Hospital care .....	101,648	14,468	134,725	112,987	1,114,176	1,458,646	167,823
23	Medical care .....	23,520	6,097	43,662	29,493	477,071	650,628	59,795
24	Preventive services .....	3,075	1,694	1,144	5,493	20,288	106,083	13,651
25	Other .....	944	1,163	10,941	6,280	23,303	38,131	11,462
26	Total, health .....	129,187	23,422	190,472	154,253	1,634,838	2,253,488	252,731
	Social welfare:							
27	Universal pension plans .....	1,160	—	1,154	—	118,431	7,960	1,425
28	Old age security .....	—	—	—	—	—	—	—
29	Veterans' benefits .....	—	—	—	—	—	—	—
30	Unemployment insurance .....	444	205	1,017	669	2,747	5,770	947
31	Family allowances .....	—	—	—	—	112,775	—	—
32	Workmen's compensation .....	10,008	695	9,394	7,253	103,981	136,024	10,369
33	Assistance to the handicapped and needy .....	50,360	11,065	62,637	58,315	613,568	638,953	58,006
34	Other .....	755	648	10,483	—	31,687	224,508	64,083
35	Total, social welfare .....	62,727	12,613	84,685	66,237	983,189	1,013,215	134,830
	Education:							
36	Elementary and secondary .....	105,993	28,488	165,211	131,635	1,242,528	1,993,106	243,361
37	Post-secondary .....	41,858	7,007	68,245	36,810	450,639	704,126	86,534
38	Special retraining services .....	8,477	3,331	6,387	11,953	70,632	49,439	173
39	Other .....	1,587	181	8,225	1,425	37,445	27,037	843
40	Total, education .....	157,915	39,007	248,068	181,823	1,801,244	2,773,708	330,911
	Natural resources:							
41	Fish and game .....	11,663	2,607	3,775	2,337	17,353	10,674	817
42	Forest .....	3,452	258	6,322	5,745	54,773	22,574	—
43	Mines .....	1,221	—	4,273	1,527	7,144	5,055	3,739
44	Oil and gas .....	—	—	—	—	196	—	57
45	Water power .....	74	—	416	—	7,187	—	15,017
46	Other .....	833	422	2,217	4,124	16,447	88,972	5,698
47	Total, natural resources .....	17,243	3,287	17,003	13,733	103,100	127,275	25,328

TABLEAU 8. Dépenses publiques provinciales-locales consolidées, par province  
Année financière terminée le plus près du 31 décembre 1973

Saskatchewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territories — Territoires du Nord- Ouest	Total	Fonction	Nº
milliers de dollars							
						L'Administration:	
3,693	12,932	5,820	52	1,765	101,760	L'exécutif et le législatif .....	1
49,420	79,721	132,099	4,389	38,163	1,080,193	La gestion .....	2
9,626	26,956	25,829	—	—	279,304	Contributions aux régimes fiduciaires de pension et pensions ver- sées en vertu des régimes de pension gérés par le gouvernement ...	3
2,197	6,739	12,731	914	102	73,668	Divers .....	4
64,936	126,348	176,479	5,355	40,030	1,534,922	Total des dépenses pour l'Administration .....	5
						Protection de la personne et de la propriété:	
—	—	—	—	—	—	Défense nationale .....	6
3,981	9,252	21,842	592	607	155,325	Cours de justice .....	7
4,038	13,008	18,639	953	1,432	163,249	Tribunaux correctionnels .....	8
19,234	49,960	55,622	1,306	24	743,844	Police .....	9
9,211	29,345	34,284	377	956	298,430	Lutte contre les incendies .....	10
7,913	17,018	22,183	48	297	188,803	Services de réglementations .....	11
1,434	8,149	11,218	71	51	99,428	Divers .....	12
45,811	126,732	163,788	3,347	3,367	1,649,079	Total des dépenses pour la protection de la personne et de la propriété.	13
						Transports et communications:	
269	—	777	152	200	5,374	Transport aérien .....	14
128,578	235,001	267,949	13,206	3,853	2,958,156	Transport routier .....	15
—	1,620	—	—	—	21,499	Transport par chemin de fer .....	16
405	262	63,448	—	—	80,407	Transport par eau .....	17
1,106	—	27	26	5	1,196	Télécommunications .....	18
—	—	—	—	—	—	Services des postes .....	19
—	1,297	5,400	721	7	16,296	Divers .....	20
130,358	238,180	337,601	14,105	4,065	3,082,928	Total des dépenses pour les transports et les communications ....	21
						Santé:	
142,802	310,957	332,612	3,092	5,051	3,898,987	Soins hospitaliers .....	22
49,550	137,227	208,665	114	2,767	1,688,589	Soins médicaux .....	23
16,323	11,371	18,781	641	503	199,047	Services de soins préventifs .....	24
4,083	2,465	16,389	178	744	116,083	Divers .....	25
212,758	462,020	576,447	4,025	9,065	5,902,706	Total des dépenses pour la santé .....	26
						Bien-être social:	
1,193	6,976	3,383	—	—	141,682	Régimes universels de rentes .....	27
—	—	—	—	—	—	Pension de vieillesse .....	28
—	—	—	—	—	—	Prestations aux anciens combattants .....	29
883	1,540	2,467	—	—	16,689	Assurance-chômage .....	30
—	—	—	—	—	112,775	Allocations familiales .....	31
11,448	31,199	41,326	—	—	361,697	Prestations d'accident du travail .....	32
73,957	124,022	243,123	1,730	4,944	1,940,680	Allocations aux handicapés et aux nécessiteux .....	33
10,321	59,569	14,626	520	1,557	418,757	Divers .....	34
97,802	223,306	304,925	2,250	6,501	2,992,286	Total des dépenses pour le bien-être social .....	35
						Éducation:	
197,155	401,890	587,027	9,074	26,191	5,131,659	Élémentaire et secondaire .....	36
59,840	187,140	135,724	230	—	1,778,153	Postsecondaire .....	37
2,960	2,786	—	59	3,531	159,728	Services particuliers de recyclage .....	38
6,668	6,730	11,515	20	—	101,676	Divers .....	39
266,623	598,546	734,266	9,383	29,722	7,171,216	Total des dépenses pour l'éducation .....	40
						Ressources naturelles:	
1,755	3,841	4,644	295	1,245	61,006	Chasse et pêche .....	41
1,208	19,238	64,002	—	15	177,587	Forêt .....	42
2,439	1,156	4,110	—	—	30,664	Mines .....	43
563	19,570	—	—	—	20,385	Pétrole et gaz naturel .....	44
771	3,404	11,284	—	—	38,153	Énergie hydraulique .....	45
7,088	7,685	10,883	—	—	144,369	Divers .....	46
13,824	54,894	94,923	295	1,260	472,165	Total des dépenses pour les ressources naturelles .....	47

TABLE 8. Consolidated Provincial-local Government Expenditure, by Province - Concluded  
Fiscal Year Ended Nearest to December 31, 1973

No.	Function	Newfoundland — Terre-Neuve	Prince Edward Island — Île-du-Prince-Édouard	Nova Scotia — Nouvelle-Écosse	New Brunswick — Nouveau-Brunswick	Québec	Ontario	Manitoba
		thousands of dollars						
	Agriculture, trade and industry, and tourism:							
48	Agriculture .....	10,565	5,856	6,671	5,955	104,249	69,502	22,229
49	Trade and industry .....	14,735	1,757	11,015	7,989	31,433	26,729	6,178
50	Tourism .....	2,346	1,428	5,303	5,512	9,508	14,904	1,508
51	Total, agriculture, trade and industry, and tourism .....	27,646	9,041	22,989	19,456	145,190	111,135	29,915
	Environment:							
52	Water purification and supply .....	6,290	603	13,230	9,816	100,121	222,323	13,000
53	Sewage collection and disposal .....	4,250	5,088	17,443	7,134	98,469	154,214	8,142
54	Garbage and waste collection and disposal .....	1,741	202	4,789	1,604	33,295	51,736	6,049
55	Pollution control .....	478	320	—	—	865	35,812	3,644
56	Other .....	2	457	48	—	5,659	6,910	72
57	Total, environment .....	12,761	6,670	34,510	18,554	238,409	470,995	30,907
	Recreation and culture:							
58	Recreational facilities .....	6,845	2,142	9,079	13,784	118,917	238,585	25,904
59	Cultural facilities .....	3,040	901	4,327	3,200	56,789	94,238	9,484
60	Other .....	2,209	38	585	117	31,164	7,934	13,633
61	Total, recreation and culture .....	12,094	3,081	13,991	17,101	206,870	340,757	49,021
	Labour, employment and immigration:							
62	Labour and employment .....	232	160	688	1,947	13,485	3,705	941
63	Immigration .....	—	—	—	—	1,434	1,619	—
64	Other .....	—	—	—	—	—	—	—
65	Total, labour, employment and immigration .....	232	160	688	1,947	14,919	5,324	941
	Housing:							
66	General assistance .....	3,336	5,210	11,018	3,119	47,469	72,714	6,201
67	Home buyer assistance .....	—	2,153	1,850	—	—	—	—
68	Real property tax subsidies .....	—	—	—	—	—	—	—
69	Total, housing .....	3,336	7,363	12,868	3,119	37,469	72,714	6,201
70	Foreign affairs and international assistance .....	—	—	—	—	—	—	—
71	Supervision and development of regions and municipalities ...	9,874	1,311	1,108	14,872	26,139	41,648	10,600
72	Research establishments .....	—	—	1,487	1,236	—	6,235	—
73	Transfers to own enterprises .....	15,829	656	19,392	5,561	1,961	29,440	10,405
	Debt charges:							
74	Interest .....	70,016	11,604	90,481	49,912	683,504	797,853	72,928
75	Other .....	3,579	118	2,161	1,371	27,302	36,508	2,930
76	Total, debt charges .....	73,595	11,722	92,642	51,283	710,806	834,361	75,858
77	Other expenditure .....	794	69	6,336	1,637	7,125	107,898	5,847
78	Total, consolidated provincial-local expenditure .....	646,282	151,910	943,793	724,150	7,805,130	10,333,070	1,193,725

TABLEAU 8. Dépenses publiques provinciales-locales consolidées, par province - fin  
Année financière terminée le plus près du 31 décembre 1973

Saskatchewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territories — Territoires du Nord- Ouest	Total	Fonction	N <sup>o</sup>
milliers de dollars							
						Agriculture, commerce, industrie et tourisme:	
31,984	40,909	19,453	—	250	317,623	Agriculture .....	48
3,197	13,840	9,052	24	4,215	130,164	Commerce et industrie .....	49
1,316	2,079	5,235	239	432	49,810	Tourisme .....	50
36,497	56,828	33,740	263	4,897	497,597	Total des dépenses pour l'agriculture, le commerce, l'industrie et le tourisme.	51
						Environnement:	
9,981	37,278	38,595	1,389	1,878	454,504	Approvisionnement d'eau et épuration de l'eau .....	52
3,833	27,429	101,050	176	629	427,857	Canalisation d'égout et traitement des eaux vannes .....	53
6,073	10,970	6,518	303	218	122,498	Enlèvement et destruction des ordures ménagères et des déchets .....	54
3,784	1,544	3,345	—	—	49,792	Contrôle de la pollution .....	55
967	21,276	886	—	4	36,281	Divers .....	56
24,638	98,497	150,394	1,868	2,729	1,090,932	Total des dépenses pour l'environnement .....	57
						Récréation et culture:	
13,854	67,013	117,367	420	3,032	616,942	Installations récréatives .....	58
8,283	22,432	18,386	453	270	221,803	Installations culturelles .....	59
2,401	2,552	2,575	—	15	63,223	Divers .....	60
24,538	91,997	138,328	873	3,317	901,968	Total des dépenses pour la récréation et la culture .....	61
						Travail, emploi et immigration:	
988	18,647	2,769	—	—	43,562	Travail et emploi .....	62
—	—	—	—	—	3,053	Immigration .....	63
—	—	—	—	—	—	Divers .....	64
988	18,647	2,769	—	—	40,615	Total des dépenses pour le travail, l'emploi et l'immigration ....	65
						Logement:	
3,746	20,346	31,669	1,447	8,019	214,294	Aide générale .....	66
30,215	—	148	—	86	34,452	Aide aux acheteurs de maison .....	67
—	—	80,027	—	—	80,027	Subventions relatives à l'impôt foncier .....	68
33,961	20,346	111,844	1,447	8,105	328,773	Total des dépenses pour le logement .....	69
—	—	—	—	—	—	Affaires extérieures et aide à l'étranger .....	70
9,143	5,738	2,744	827	5,785	129,789	Contrôle et mise en valeur des régions et des localités .....	71
2,802	5,071	—	—	—	16,831	Établissements de recherche .....	72
2,005	8,063	25,283	—	—	118,595	Transferts des gouvernements à leurs propres entreprises .....	73
						Service de la dette:	
64,365	152,975	118,605	2,575	5,248	2,120,066	Intérêts .....	74
1,148	1,717	2,510	—	47	79,391	Autres dépenses .....	75
65,513	154,692	121,115	2,575	5,295	2,199,457	Total du service de la dette .....	76
8,734	15,996	34,578	91	23	189,128	Autres dépenses .....	77
1,040,931	2,305,901	3,009,224	46,704	124,161	28,324,981	Total des dépenses provinciales - locales consolidées .....	78

TABLE 9. Consolidated Provincial-local Government Revenue by Major Sources, 1968-1973, Total and Per Capita(1)  
Fiscal Years Ended Nearest to December 31  
(thousand of dollars, except per capita figures)

TABEAU 9. Revenus publics provinciaux-locaux consolidés, selon les principales sources, 1968-1973, total et par habitant(1)  
Années financières terminées le plus près du 31 décembre  
(milliers de dollars sauf les chiffres par habitant)

	1968	1969	1970	1971	1972	1973
Taxes - Impôts:						
Personal income taxes - Impôts sur le revenu des particuliers .....	1,764,302	2,142,443	2,752,508	2,967,097	3,628,859	4,390,316
Per capita - Par habitant .....	84	101	128	136	164	196
Corporation income taxes - Impôts sur le revenu des corporations .....	660,326	861,606	763,010	785,824	977,969	1,204,232
Per capita - Par habitant .....	31	40	35	36	44	54
Real and personal property taxes - Impôts sur la propriété foncière et personnelle .....	2,531,422	2,828,897	3,300,976	3,424,401	3,707,760	3,909,455
Per capita - Par habitant .....	121	133	153	157	168	174
General sales taxes - Taxes générales de vente ....	1,395,886	1,679,262	1,790,227	2,011,075	2,333,146	3,008,478
Per capita - Par habitant .....	66	79	83	92	106	134
Motive fuel taxes - Taxes sur les carburants .....	944,309	1,020,956	1,093,934	1,167,748	1,270,714	1,419,401
Per capita - Par habitant .....	45	48	51	54	58	63
Alcoholic beverages and tobacco taxes - Taxes sur les boissons alcooliques et le tabac .....	138,700	172,454	193,665	211,887	239,300	250,390
Per capita - Par habitant .....	7	8	9	10	11	11
Other taxes - Divers autres impôts .....	1,747,973	2,160,516	2,214,889	2,319,437	2,451,938	2,737,037
Per capita - Par habitant .....	83	101	103	106	111	122
Taxes - Total - Impôts .....	9,182,918	10,866,134	12,109,209	12,887,469	14,609,686	16,919,309
Per capita - Par habitant .....	437	510	562	591	662	754
Natural resources revenue - Revenus tirés des ressources naturelles .....	607,464	631,072	601,918	640,543	788,533	1,237,835
Per Capita - Par habitant .....	29	30	28	29	36	55
Return on investment - Revenus de placement .....	907,676	1,087,369	1,315,251	1,531,420	1,687,044	1,977,943
Per capita - Par habitant .....	43	51	61	70	76	88
Intergovernmental transfers - Transferts intergouvernementaux .....	2,419,400	2,804,102	3,686,204	4,437,712	4,644,283	5,190,779
Per capita - Par habitant .....	115	132	171	203	210	231
Other non tax revenue - Autres revenus de sources non fiscales .....	1,358,615	1,526,636	1,647,801	1,963,402	2,313,983	2,744,962
Per capita - Par habitant .....	65	72	76	90	105	122
Consolidated Provincial-local government revenue - Revenus publics provinciaux-locaux consolidés .....	14,476,073	16,915,313	19,360,383	21,460,546	24,043,529	28,070,828
Per capita - Par habitant .....	689	795	898	983	1,089	1,250

(1) Population estimated as of June 1st of each year. - Estimations de la population au 1<sup>er</sup> juin de chaque année.

TABLE 10. Consolidated Provincial-local Government Expenditure by Major Functions, 1968-1973, Total and Per Capita(1)  
Fiscal Years Ended Nearest to December 31  
(thousands of dollars, except per capita figures)

TABLERAU 10. Les dépenses publiques provinciales-locales consolidées, selon les principales fonctions,  
1968-1973, total et par habitant(1)  
Années financières terminées le plus près du 31 décembre  
(milliers de dollars, sauf les chiffres par habitant)

	1968	1969	1970	1971	1972	1973
General government - L'Administration .....	764,388	857,621	1,032,379	1,174,568	1,252,328	1,534,922
Per capita - Par habitant ..... \$	36	40	48	54	57	68
Protection of persons and property - Protection de la personne et de la propriété .....	863,719	985,245	1,090,686	1,210,456	1,410,543	1,649,079
Per capita - Par habitant ..... \$	41	46	51	55	64	74
Transportation and communications - Transports et communications .....	1,915,784	2,033,438	2,270,738	2,519,897	2,763,953	3,082,928
Per capita - Par habitant ..... \$	91	96	105	115	125	137
Health - Santé .....	2,593,504	3,332,183	4,106,731	4,709,191	5,326,093	5,902,706
Per capita - Par habitant ..... \$	123	156	190	216	241	263
Social welfare - Bien-être social .....	1,278,373	1,384,409	1,720,667	2,022,816	2,300,900	2,992,280
Per capita - Par habitant ..... \$	61	65	80	93	104	133
Education - Éducation .....	4,589,543	5,279,486	5,824,389	6,431,974	6,845,574	7,171,216
Per capita - Par habitant ..... \$	219	248	270	295	310	320
Natural resources - Ressources naturelles .....	230,243	257,682	289,727	363,018	401,026	472,165
Per capita - Par habitant ..... \$	11	12	13	17	18	21
Recreation and culture - Récréation et culture .....	352,180	392,262	475,786	607,880	698,064	901,968
Per capita - Par habitant ..... \$	17	18	22	28	32	40
Housing - Logement .....	171,701	253,085	282,018	464,232	351,815	328,773
Per capita - Par habitant ..... \$	8	12	13	21	16	15
Foreign affairs - Affaires extérieures .....	-	-	-	-	-	-
Per capita - Par habitant ..... \$	-	-	-	-	-	-
Debt charges - Service de la dette .....	1,002,440	1,142,071	1,385,091	1,646,834	1,872,469	2,199,457
Per capita - Par habitant ..... \$	48	54	64	75	85	98
Other expenditures - Autres dépenses .....	1,085,987	1,148,139	1,237,751	1,495,296	1,756,737	2,089,487
Per capita - Par habitant ..... \$	52	54	58	69	79	93
Consolidated Provincial-local government expenditure - Dépenses publiques provinciales-locales consolidées	14,847,862	17,065,621	19,715,963	22,646,162	24,979,502	28,324,981
Per capita - Par habitant ..... \$	707	801	914	1,038	1,131	1,262

(1) Population estimated as of June 1st of each year. - Estimations de la population au 1er juin de chaque année.

TABLE 11. Consolidated Government Revenue as Per the System of National Accounts(1)  
Fiscal Year Ended Nearest to December 31, 1973

No.	Revenue source	Financial management system — Système de la gestion financière	System of national accounts — Système de la comptabilité nationale		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
Taxes:					
1	Personal income taxes .....	13,616,120	13,616,120	—	—
2	Payroll taxes .....	139,007	139,007	—	—
3	Corporation income taxes .....	4,914,210	—	4,914,210	—
4	Taxes on insurance premiums .....	94,696	—	—	94,696
5	Other taxes on corporation and businesses .....	487,884	—	—	487,884
6	Tax on certain payments or credits to non-residents .....	323,678	—	323,678	—
7	Real and personal property taxes .....	3,909,455	—	—	3,909,455
8	General sales taxes .....	6,598,816	—	—	6,598,816
9	Motive fuel taxes .....	1,419,401	—	—	1,419,401
10	Alcoholic beverages taxes .....	461,886	—	—	461,886
11	Tobacco taxes .....	859,692	—	—	859,692
12	Taxes on amusements and admissions to places of entertainment .....	67,794	—	—	67,794
13	Taxes on other commodities and services .....	135,192	—	—	135,192
14	Custom duties .....	1,384,648	—	—	1,384,648
15	Taxes on estates, successions and gifts .....	199,364	199,364	—	—
16	Hospital and medical care insurance premiums .....	689,730	—	—	—
17	Social insurance levies .....	1,524,147	1,524,147	—	—
18	Universal pension plan levies .....	1,355,255	1,355,255	—	—
19	Oil export tax .....	286,617	—	—	286,617
20	Other taxes .....	93,171	391	—	92,780
21	Total, taxes .....	38,560,763	16,834,284	5,237,888	15,798,861
Natural resource revenue:					
22	Fish and game .....	28,855	—	—	2,576
23	Forests .....	352,006	—	26,394	26,821
24	Mines .....	119,691	—	72,495	12,608
25	Oil and gas .....	688,477	—	—	212,868
26	Water power .....	30,620	—	—	8,118
27	Other non-specified natural resources .....	32,150	—	—	18,718
28	Total, natural resource revenue .....	1,251,799	—	98,889	281,709
Privileges, licences and permits:					
29	Liquor control and regulations .....	144,514	—	—	144,514
30	Motor vehicles .....	499,827	—	—	276,304
31	Concessions and franchises .....	69,129	—	—	—
32	Other .....	128,082	6,765	473	106,198
33	Total, privileges, licences and permits .....	841,552	6,765	473	527,016
34	Sales of goods and services .....	2,018,557	—	—	117,157
Return on investments:					
35	Remittances from own enterprises .....	781,075	—	—	649,102
36	Interest .....	2,520,725	—	—	54,080
37	Dividends, foreign exchange and other .....	244,495	—	—	—
38	Total, return on investments .....	3,546,295	—	—	703,182
Other revenue from own sources:					
39	Contributions to government employees' and teachers' pension plans operated by governments .....	423,096	408,378	10,502	—
40	Postal revenue .....	585,596	—	—	—
41	Bullion and coinage .....	58,114	—	—	—
42	Fines and penalties .....	168,347	6,764	982	45,502
43	Miscellaneous .....	183,353	—	—	20,589
44	Total, other revenue from own sources .....	1,418,506	415,142	11,484	66,091
Transfers from government enterprises:					
45	Federal enterprises .....	29,247	—	—	14,204
46	Provincial enterprises .....	34,734	—	—	34,734
47	Local enterprises .....	11,617	—	—	11,617
48	Total, transfers from government enterprises .....	75,598	—	—	60,555
49	Total, consolidated government revenue .....	47,713,070	17,256,191	5,348,734	17,554,571

(1) Refer to page 6 for the method used in setting up this table.

TABLEAU 11. Revenus publics consolidés selon le système de la comptabilité nationale(1)  
Année financière terminée le plus près du 31 décembre 1973

System of national accounts — Système de la comptabilité nationale					
Other current transfers from persons — Autres transferts courants des particuliers	Investment income — Revenus de placement	Other revenue — Revenus autres que les impôts et transferts courants	Sources de revenu		No
milliers de dollars					
			Les impositions:		
—	—	—	Impôts sur le revenu des particuliers .....	1	
—	—	—	Impôts sur la feuille de paye .....	2	
—	—	—	Impôts sur le revenu des corporations .....	3	
—	—	—	Taxes sur les primes d'assurance .....	4	
—	—	—	Autres taxes diverses sur les corporations et les entreprises .....	5	
—	—	—	Taxe sur certains paiements ou crédits remis à des non-résidents .....	6	
—	—	—	Impôts sur la propriété foncière et personnelle .....	7	
—	—	—	Taxes générales de vente .....	8	
—	—	—	Taxes sur les carburants .....	9	
—	—	—	Taxes sur les boissons alcooliques .....	10	
—	—	—	Taxes sur le tabac .....	11	
—	—	—	Taxes sur les spectacles et droits d'entrée dans des lieux de divertissements .....	12	
—	—	—	Taxes sur divers biens et services .....	13	
—	—	—	Droits de douane .....	14	
—	—	—	Impôts sur les biens transmis par décès, sur les successions et sur les dons ..	15	
689,730	—	—	Primes d'assurance-hospitalisation et d'assurance-maladie .....	16	
—	—	—	Cotisations à divers régimes d'assurance sociale .....	17	
—	—	—	Cotisations aux régimes universels de rentes .....	18	
—	—	—	Taxe sur l'exportation de pétrole .....	19	
—	—	—	Autres impositions diverses .....	20	
689,730	—	—	Total des impositions .....	21	
			Revenus tirés des ressources naturelles:		
25,200	74	1,005	Chasse et pêche .....	22	
—	291,734	7,057	Forêt .....	23	
—	26,937	7,651	Mines .....	24	
—	423,924	51,685	Pétrole et gaz naturel .....	25	
—	21,725	777	Ressources hydrauliques .....	26	
—	1,122	12,310	Autres ressources naturelles non spécifiées .....	27	
25,200	765,516	80,485	Total des revenus tirés des ressources naturelles .....	28	
			Privilèges, droits et permis:		
—	—	—	Contrôle et réglementation du commerce des alcools .....	29	
217,232	—	6,291	Véhicules automobiles .....	30	
—	—	69,129	Concessions et franchises .....	31	
903	—	13,743	Divers .....	32	
218,135	—	89,163	Total des privilèges, droits et permis .....	33	
41,247	82,142	1,778,011	Ventes de biens et de services .....	34	
			Revenus de placement:		
—	131,973	—	Remises des entreprises publiques à leurs gouvernements respectifs .....	35	
—	2,466,645	—	Intérêts .....	36	
—	244,488	7	Dividendes, devises étrangères et autres revenus de placement .....	37	
—	2,843,106	7	Total des revenus de placement .....	38	
			Autres revenus de propres sources:		
—	—	4,216	Cotisations des fonctionnaires et des enseignants aux régimes de pension gérés par le gouvernement .....	39	
—	—	585,596	Revenu postal .....	40	
—	—	58,114	Lingots et monnayage .....	41	
109,218	—	5,881	Amendes et pénalités .....	42	
70	—	162,694	Divers .....	43	
109,288	—	816,501	Total des autres revenus de propres sources .....	44	
			Transferts des entreprises publiques:		
—	—	15,043	Entreprises fédérales .....	45	
—	—	—	Entreprises provinciales .....	46	
—	—	—	Entreprises locales .....	47	
—	—	15,043	Total des transferts des entreprises publiques .....	48	
1,083,600	3,690,764	2,779,210	Total des revenus publics consolidés .....	49	

(1) Voir page 6 pour la méthode utilisée dans la préparation de ce tableau.

TABLE 12. Consolidated Government Expenditure as per the System of National Accounts(1)  
Fiscal Year Ended Nearest to December 31, 1973

N°	Function	Financial management system — Système de la gestion financière	System of national accounts	
			Système de la comptabilité nationale	
			Purchases of goods and services — Achats de biens et services	Transfers to — Transferts aux — Persons — Particuliers
			thousands of dollars	
General government:				
1	Executive and legislative .....	153,558	153,009	549
2	Administrative .....	1,865,347	1,768,927	4,687
3	Contributions to trustee pension plans and pension payments from government operated pension plans.	660,180	229,335	421,645
4	Other .....	237,321	228,070	9,039
5	Total, general government .....	2,916,406	2,379,341	435,920
Protection of persons and property:				
6	National defence .....	2,122,666	2,122,019	—
7	Courts of law .....	192,157	188,357	3,800
8	Correctional services .....	276,436	275,921	401
9	Police services .....	938,237	933,715	1,443
10	Firefighting services .....	298,430	298,416	9
11	Regulatory services .....	220,166	214,003	2,862
12	Other .....	130,150	103,304	26,497
13	Total, protection of persons and property .....	4,178,242	4,135,735	35,012
Transportation and communication:				
14	Air .....	461,542	447,052	4,568
15	Road .....	2,987,620	2,843,106	376
16	Rail .....	272,594	29,706	—
17	Water .....	300,455	288,756	—
18	Telecommunications .....	54,082	52,910	33
19	Postal services .....	662,431	—	—
20	Other .....	53,093	52,399	694
21	Total, transportation and communications .....	4,791,817	3,713,929	5,671
Health:				
22	Hospital care .....	3,899,970	3,882,089	12,629
23	Medical care .....	1,688,589	1,633,212	55,377
24	Preventive services .....	302,671	267,093	35,571
25	Other .....	178,204	128,452	49,752
26	Total, health .....	6,069,434	5,910,846	153,329
Social welfare:				
27	Universal pension plans .....	420,920	36,722	384,198
28	Old age security .....	3,034,492	—	3,002,092
29	Veterans' benefits .....	561,311	140,185	402,726
30	Unemployment insurance .....	2,175,892	162,780	2,013,112
31	Family allowances .....	1,108,502	3,062	1,105,440
32	Workmen's compensation .....	368,502	53,645	313,371
33	Assistance to handicapped and needy .....	2,201,748	275,550	1,925,832
34	Other .....	668,159	233,795	319,179
35	Total, social welfare .....	10,539,526	905,739	9,465,950
Education:				
36	Elementary and secondary .....	5,266,597	5,119,503	146,668
37	Post-secondary .....	1,813,870	486,501	1,327,315
38	Special retraining services .....	109,152	105,660	3,492
39	Other .....	113,438	69,007	44,431
40	Total, education .....	7,303,057	5,780,671	1,521,906
Natural resources:				
41	Fish and game .....	160,322	143,914	3,423
42	Forests .....	177,955	169,004	7,529
43	Mines .....	48,847	45,988	786
44	Oil and gas .....	177,739	10,158	100
45	Water power .....	38,323	37,878	374
46	Other .....	275,329	270,775	1,982
47	Total, natural resources .....	878,515	677,717	14,194

See footnote(s) at the end of table.

TABLEAU 12. Dépenses publiques consolidées selon le système de la comptabilité nationale(1)  
Année financière terminée le plus près du 31 décembre 1973

System of national accounts					
Système de la comptabilité nationale					
Transfers to		Other			
Transferts aux		expenditure		Fonction	
Business	Non-residents	Dépenses			
Entreprises	Non-résidents	autres que			
		les achats et			Nº
		les transferts			
milliers de dollars					
			L'Administration:		
-	-	-	L'exécutif et le législatif .....	1	
247	-	91,486	La gestion .....	2	
-	9,200	-	Contributions aux régimes fiduciaires de pension et pensions versées en vertu des régimes de pension gérés par le gouvernement. ....	3	
1	-	211	Divers .....	4	
248	9,200	91,697	Total des dépenses pour l'Administration .....	5	
			Protection de la personne et de la propriété:		
-	-	647	Défense nationale .....	6	
-	-	-	Cours de justice .....	7	
-	-	114	Tribunaux correctionnels .....	8	
-	-	3,079	Police .....	9	
-	-	5	Lutte contre les incendies .....	10	
2,788	-	513	Services de réglementations .....	11	
37	-	312	Divers .....	12	
2,825	-	4,670	Total des dépenses pour la protection de la personne et de la propriété ...	13	
			Transports et communications:		
1,802	-	8,120	Transport aérien .....	14	
6,129	-	138,009	Transport routier .....	15	
242,888	-	-	Transport par chemin de fer .....	16	
11,698	-	1	Transport par eau .....	17	
1,106	-	33	Télécommunications .....	18	
-	-	662,431	Service des postes .....	19	
-	-	-	Divers .....	20	
263,623	-	808,594	Total des dépenses pour les transports et les communications .....	21	
			Santé:		
-	-	5,252	Soins hospitaliers .....	22	
-	-	-	Soins médicaux .....	23	
6	-	1	Services de soins préventifs .....	24	
-	-	-	Divers .....	25	
6	-	5,253	Total des dépenses pour la santé .....	26	
			Bien-être social:		
-	-	-	Régimes universels de rentes .....	27	
-	32,400	-	Pension de vieillesse .....	28	
-	18,400	-	Prestations aux anciens combattants .....	29	
-	-	-	Assurance-chômage .....	30	
-	-	-	Allocations familiales .....	31	
-	-	1,486	Prestations d'accident du travail .....	32	
318	-	48	Allocations aux handicapés et aux nécessiteux .....	33	
111,269	-	3,916	Divers .....	34	
111,587	50,800	5,450	Total des dépenses pour le bien-être social .....	35	
			Éducation:		
74	-	352	Élémentaire et secondaire .....	36	
-	-	54	Postsecondaire .....	37	
-	-	-	Services particuliers de recyclage .....	38	
-	-	-	Divers .....	39	
74	-	406	Total des dépenses pour l'éducation .....	40	
			Ressources naturelles:		
12,402	-	583	Chasse et pêche .....	41	
670	-	752	Forêt .....	42	
2,073	-	-	Mines .....	43	
167,481	-	-	Pétrole et gaz naturel .....	44	
-	-	71	Énergie hydraulique .....	45	
1,523	-	1,049	Divers .....	46	
184,149	-	2,455	Total des dépenses pour les ressources naturelles .....	47	

Voir note(s) à la fin du tableau.

TABLE 12. Consolidated Government Expenditure as Per the System of National Accounts(1) - Concluded  
Fiscal Year Ended Nearest to December 31, 1973

No.	Function	Financial management system — Système de la gestion financière	System of national accounts	
			Système de comptabilité nationale	
			Purchases of goods and services — Achats de biens et services	Transfers to — Transferts aux Persons — Particuliers
			thousands of dollars	
Agriculture, trade and industry, and tourism:				
48	Agriculture .....	919,545	468,754	58,406
49	Trade and industry .....	535,307	279,585	7,991
50	Tourism .....	68,997	65,209	2,488
51	Total, agriculture, trade and industry, and tourism .....	1,523,849	813,548	68,885
Environment:				
52	Water purification and supply .....	455,969	454,277	1,147
53	Sewage collection and disposal .....	427,881	427,881	—
54	Garbage and waste collection and disposal .....	122,498	122,498	—
55	Pollution control .....	68,244	67,746	244
56	Other .....	218,887	195,033	5,272
57	Total, environment .....	1,293,479	1,267,435	6,663
Recreation and culture:				
58	Recreational facilities .....	669,388	648,221	15,772
59	Cultural facilities .....	309,214	262,325	42,662
60	Other .....	174,520	91,383	83,112
61	Total, recreation and culture .....	1,153,122	1,001,929	141,546
Labour, employment and immigration:				
62	Labour and employment .....	298,135	250,586	16,573
63	Immigration .....	40,091	38,482	1,609
64	Other .....	29,785	9,730	20,055
65	Total, labour, employment and immigration .....	368,011	298,798	38,237
Housing:				
66	General assistance .....	335,321	276,955	69
67	Home buyer assistance .....	34,452	234	2,153
68	Real property tax subsidies .....	80,027	—	—
69	Total, housing .....	449,800	277,189	2,222
70	Foreign affairs and international assistance .....	439,055	138,582	21,304
71	Supervision and development of regions and municipalities .....	185,094	179,306	2,357
72	Research establishments .....	318,855	242,737	75,949
73	Transfers to own enterprises .....	480,128	—	—
Debt charges:				
74	Interest .....	3,794,180	—	3,794,180
75	Other .....	140,693	26,574	38,531
76	Total, debt charges .....	3,934,873	26,574	3,832,711
77	Other expenditure .....	189,710	28,514	—
78	Total, consolidated government expenditure .....	47,012,973	27,778,590	15,821,856

(1) Refer to page 6 for the method used in setting up this table.

TABLEAU 12. Dépenses publiques consolidées selon le système de la comptabilité nationale(1) - fin  
Année financière terminée le plus près du 31 décembre 1973

System of national accounts			Fonction	N°
Système de la comptabilité nationale				
Transfers to		Other expenditure		
Transferts aux				
Business	Non-residents	Dépenses autres que les achats et les transferts		
Entreprises	Non-résidents			
milliers de dollars				
			Agriculture, commerce, industrie et tourisme:	
386,009	—	6,376	Agriculture .....	48
240,229	—	7,502	Commerce et industrie .....	49
188	—	1,112	Tourisme .....	50
626,426	—	14,990	Total des dépenses pour l'agriculture, le commerce, l'industrie et le tourisme.	51
			Environnement:	
212	—	333	Approvisionnement d'eau et épuration de l'eau .....	52
—	—	—	Canalisation d'égout et traitement des eaux vannes .....	53
—	—	—	Enlèvement et destruction des ordures ménagères et des déchets .....	54
184	—	70	Contrôle de la pollution .....	55
—	—	18,582	Divers .....	56
396	—	18,985	Total des dépenses pour l'environnement .....	57
			Récréation et culture:	
236	—	5,159	Installations récréatives .....	58
27	—	4,200	Installations culturelles .....	59
—	—	25	Divers .....	60
263	—	9,384	Total des dépenses pour la récréation et la culture .....	61
			Travail, emploi et immigration:	
30,976	—	—	Travail et emploi .....	62
—	—	—	Immigration .....	63
—	—	—	Divers .....	64
30,976	—	—	Total des dépenses pour le travail, l'emploi et l'immigration .....	65
			Logement:	
52,091	—	6,206	Aide générale .....	66
32,065	—	—	Aide aux acheteurs de maison .....	67
80,027	—	—	Subventions relatives à l'impôt foncier .....	68
164,183	—	6,206	Total des dépenses pour le logement .....	69
137	279,000	32	Affaires extérieures et aide à l'étranger .....	70
1,056	—	2,375	Contrôle et mise en valeur des régions et des localités .....	71
—	—	169	Établissements de recherche .....	72
310,119	—	170,009	Transferts des gouvernements à leurs propres entreprises .....	73
			Service de la dette:	
—	—	—	Intérêts .....	74
—	—	75,588	Autres dépenses .....	75
—	—	75,588	Total du service de la dette .....	76
—	—	161,196	Autres dépenses .....	77
1,696,068	339,000	1,377,459	Total des dépenses publiques consolidées .....	78

(1) Voir page 6 pour la méthode utilisée dans la préparation de ce tableau.

TABLE 13. Reconciliation of Consolidated Government Revenue as Per the System of Financial Management to Revenue as Per the System of National Accounts

Fiscal Year Ended Nearest to December 31, 1973

No.	Item	Financial management system — Système de la gestion financière	System of national accounts — Système de la comptabilité nationale		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
millions of dollars					
1	Consolidated revenue (as per Table 11) .....	47,713.1	17,256.2	5,348.7	17,554.6
	Add:				
2	Personal provincial income taxes collected by the federal government and allocated to tax collection Agreement account.	2,374.0	2,374.0	—	—
3	Corporation income tax on an accrual basis .....	4,949.1	—	4,949.1	—
4	Remitted profits of the Bank of Canada and unremitted profits of liquor boards.	313.5	—	—	25.9
5	Contributions of government as employers to government employees' pension plans and social insurance programs.	1,775.8	1,775.8	—	—
6	Other additions .....	1,024.0	—	—	359.0
7	Total additions .....	10,436.4	4,149.8	4,949.1	384.9
	Deduct:				
8	Federal remittances of provincial personal income taxes .....	2,612.2	2,612.2	—	—
9	Corporation income tax collections .....	4,282.4	— 72.0	4,354.4	—
10	Adjustment to intergovernment transfers(1) .....	578.3	—	—	—
11	Revenue of the Post Office and the Bank of Canada .....	989.7	—	—	—
12	Proceeds from sales of land and used assets .....	89.3	—	—	—
13	Proceeds from sales of other goods and services .....	924.2	—	—	—
14	Revenue of the Canada Pension Plan and the Quebec Pension Plan ..	1,986.3	1,355.2	—	—
15	Other deductions .....	2,124.2	1,346.2	568.4	330.9
16	Total deductions .....	13,586.6	5,241.6	4,922.8	330.9
17	Revenue on a national accounts basis(2) .....	44,562.9	16,164.4	5,375.0	17,608.6

(1) For National Accounts purposes, all intergovernment transfers are as per the records of the paying government. For financial management purposes, intergovernment transfers paid are as per the records of the paying government and intergovernment transfers received are as per the records of the receiving government. The difference in sources of information between the two systems necessitates an adjustment.

(2) The National Accounts data to which the consolidated government transactions are reconciled are aggregates of the related federal and provincial government sub-sector's data for the four quarters corresponding to the fiscal year of these governments (April 1 to March 31) plus the related local government sub-sector calendar year data established for purposes of National Income and Expenditure Accounts (Catalogue 13-001).

TABLE 14. Reconciliation of Consolidated Expenditure as Per the System of Financial Management to Expenditure as per the System of National Accounts

Fiscal Year Ended Nearest to December 31, 1973

No.	Item	Financial management system — Système de la gestion financière	System of national accounts — Système de la comptabilité nationale		
			Purchases of goods and services — Achats de biens et services	Transfers to — Transferts aux	
				Persons(1) — Particuliers(1)	Business — Entreprises
millions of dollars					
1	Consolidated expenditure (as per Table 12) .....	47,013.0	24,467.2	15,821.8	1,696.1
	Add:				
2	Depreciation or capital consumption as per system of national accounts.	1,583.0	1,583.0	—	—
3	Contribution of governments as employers to pension plans and social insurance programs.	1,163.7	61.0	513.9	—
4	Other additions .....	840.3	404.2	414.6	184.8
5	Total additions .....	3,587.0	2,048.2	928.5	184.8
	Deduct:				
6	Purchases of land and used assets .....	261.0	—	—	—
7	Purchases of new fixed assets .....	3,787.9	3,787.9	—	—
8	Proceeds from sales of goods and services .....	1,518.7	1,518.7	—	—
9	Expenditure of the Post Office and the Bank of Canada .....	632.3	—	—	—
10	Expenditure of the Canada Pension Plan and the Quebec Pension Plan.	399.2	15.0	384.2	—
11	Other deductions .....	1,419.3	36.3	252.8	217.5
12	Total deductions .....	8,018.4	5,357.9	637.0	217.5
13	Current expenditure on a national accounts basis(3) .....	42,581.6	21,157.5	16,113.3	1,663.4

(1) Includes \$4,686,000,000 of interest on the public debt.

(2) Government payments to hospitals are treated as intergovernment transfers according to the system of national accounts, whilst they are considered as "purchases of goods and services" within the financial management system since hospitals are an integral part of the government universe. To reconcile public expenditure established by the two systems, it is necessary to remove the amounts concerned from "purchases of goods and services" and reclassify them as "transfers".

(3) See Table 13.

TABLEAU 13. Rajustements à apporter aux revenus publics consolidés selon le système de la gestion financière pour les exprimer selon le système de la comptabilité nationale

Année financière terminée le plus près du 31 décembre 1973

System of national accounts				
Système de la comptabilité nationale				
Other current transfers from persons	Investment income	Other revenue	Poste	
Transferts courants des particuliers autres que les impôts	Revenus de placement	Revenus autres que les impôts et transferts courants		No
millions de dollars				
1,083.6	3,690.7	2,779.3	Revenus consolidés selon le tableau 11 .....	1
-	-	-	Additionner:	
-	-	-	Rentrées de l'impôt sur le revenu des particuliers portées au compte des provinces en vertu des accords de perceptions fiscales.	2
-	-	-	Impôts sur le revenu des corporations selon la comptabilité d'exercice	3
-	287.6	-	Bénéfices remis par la Banque du Canada et bénéfices non remis des régies des alcools.	4
-	-	-	Contributions des gouvernements, en tant qu'employeur, à leurs propres régimes de pension et d'assurance sociale.	5
13.1	651.9	-	Autres additions .....	6
13.1	939.5	-	Total des additions .....	7
-	-	-	Déduire:	
-	-	-	Montants de l'impôt provincial sur le revenu des particuliers que le gouvernement fédéral remet aux provinces.	8
-	-	-	Rentrées de l'impôt sur le revenu des corporations .....	9
-	-	578.3	Ajustements aux transferts intergouvernementaux(1) .....	10
-	-	989.7	Revenus des Postes et de la Banque du Canada .....	11
-	-	89.3	Produits de la vente de terrains et de biens usagés .....	12
-	-	924.2	Produits de la vente de divers biens et services .....	13
-	600.0	31.1	Revenus du Régime de pension du Canada et de la Régie des rentes du Québec.	14
18.7	- 306.7	166.7	Autres déductions .....	15
18.7	293.3	2,779.3	Total des déductions .....	16
1,078.0	4,336.9	-	Revenus selon le système de la comptabilité nationale(2) .....	17

- (1) Aux fins du système de la comptabilité nationale tous les transferts intergouvernementaux sont tirés des états financiers des gouvernements qui les versent, alors que le système de la gestion financière procède selon deux critères: les montants versés sont tels qu'ils apparaissent dans les états financiers des gouvernements qui les payent et les montants reçus sont ceux qui sont indiqués dans les états financiers des gouvernements qui les reçoivent. Cette façon différente entre les deux systèmes de rapporter ces montants exige le rajustement indiqué ci-dessus.
- (2) Les données selon le système de la comptabilité nationale obtenues au moyen des ajustements apportés aux finances publiques consolidées tels qu'ils sont indiqués ci-dessus, correspondent à celles de l'ensemble des secteurs fédéral et provincial pour les quatre trimestres compris dans l'année financière de chacun des gouvernements concernés (du 1<sup>er</sup> avril au 31 mars), ainsi que les données des administrations locales, celles-ci étant sur une base d'année civile, ainsi qu'elles sont établies aux fins des Comptes nationaux des revenus et des dépenses (No 13-001 au catalogue).

TABLEAU 14. Rajustements à apporter aux dépenses publiques consolidées selon le système de la gestion financière pour les exprimer selon le système de la comptabilité nationale.

Année financière terminée le plus près du 31 décembre 1973

System of national accounts					
Système de la comptabilité nationale					
Transfers to				Poste	
Transferts aux			Other		
Hospitals(2)	Non-residents		Autres		
Hôpitaux(2)	Non-résidents		dépenses		No
millions de dollars					
3,311.4	339.0	1,377.5	Dépenses consolidées selon le tableau 12 .....		1
-	-	-	Additionner:		
-	-	-	Amortissement ou provisions pour l'usure des biens capitaux selon la		2
-	-	588.8	comptabilité nationale.		
-	-	-	Contributions des gouvernements, en tant qu'employeur, à leurs propres		3
-	-	-	régimes de pension et d'assurance sociale.		
-	-	- 163.3	Autres additions .....		4
-	-	425.5	Total des additions .....		5
-	-	261.0	Déduire:		
-	-	-	Achats de terrains et de biens usagés .....		6
-	-	-	Dépenses en nouvelles immobilisations .....		7
-	-	-	Produits de la vente de biens et de services .....		8
-	-	632.3	Dépenses des Postes et de la Banque du Canada .....		9
-	-	-	Dépenses du Régime de pension du Canada et de la Régie des rentes du		10
-	3.0	909.7	Québec.		
-	3.0	1,803.0	Autres déductions .....		11
-	-	-	Total des déductions .....		12
3,311.4	336.0	-	Dépenses courantes selon le système de la comptabilité nationale(3) .....		13

(1) Comprennent l'intérêt sur la dette publique au montant de \$4,686,000,000.

(2) Les paiements que les gouvernements versent aux hôpitaux sont considérés comme des transferts intergouvernementaux selon le système de la comptabilité nationale, alors qu'ils sont considérés comme des "achats de biens et de services" selon le système de la gestion financière, étant donné que les hôpitaux forment une partie intégrante de l'univers gouvernemental. Aux fins du système de la comptabilité nationale, il faut donc réduire les achats de biens et services, calculés selon le système de la gestion financière d'un montant correspondant aux paiements versés par les gouvernements aux hôpitaux comme transferts.

(3) Voir le tableau 13.



PART II

Financial Assets and Liabilities

—

DEUXIÈME PARTIE

L'actif financier et le passif

TABLE 15. Consolidated Government Financial Assets  
At the End of the Fiscal Year Ended Nearest to December 31, 1973

No.	Financial assets	All levels of government — L'ensemble des gouvernements et des administrations locales		
		Gross financial assets — L'actif financier brut	Intergovernment lending and borrowing — Emprunts et prêts au sein de l'ensemble	Consolidated financial assets — L'actif financier consolidé
		(1)	(2)	(3)
		thousands of dollars		
1	Cash on hand and deposits .....	3,572,711	—	3,572,711
	Receivables (other than loans and advances):			
2	Taxes .....	968,953	—	968,953
3	Interest .....	457,059	—	457,059
4	Trade accounts .....	133,885	—	133,885
	Other (excluding above):			
5	Intergovernment(1) .....	693,412	671,656	21,756
6	Non-intergovernment .....	542,613	—	542,613
7	Total receivables .....	2,795,922	671,656	2,124,266
	Loans and advances:			
8	Intergovernment(1) .....	21,294,273	1,465,085	19,829,188
9	Individuals .....	27,188	—	27,188
10	Business .....	293,855	—	293,855
11	Hospitals .....	181,790	—	181,790
12	Other .....	4,862,680	—	4,862,680
13	Total loans and advances .....	26,659,786	1,465,085	25,194,701
	Canadian investments:			
14	Treasury bills .....	18,609	18,609	—
	Bonds and debentures:			
15	Intergovernment(1) .....	19,956,000	15,420,874	4,535,126
16	Other .....	86,717	—	86,717
17	Mortgages and agreements of sales .....	1,386,640	—	1,386,640
	Capital stock:			
18	Government enterprises .....	1,841,656	—	1,841,656
19	Other .....	77,910	—	77,910
20	Other .....	3,224,641	1,081,053	2,143,588
21	Total canadian investments .....	26,592,173	16,520,536	10,071,637
22	Foreign investments .....	775,988	—	775,988
23	Other .....	5,768,000	(269,067)	6,037,067
24	Total financial assets .....	66,164,580	18,388,210	47,776,370

(1) Including government enterprises.

(2) Positive adjusting entry. See comments on page 7.

TABLEAU 15. L'actif financier public consolidé  
A la fin de l'année financière terminée le plus près du 31 décembre 1973

Provincial-local governments — Les gouvernements provinciaux et les administrations locales			L'actif financier	N°
Gross financial assets — L'actif financier brut	Intergovernment lending or borrowing — Emprunts et prêts entre les gouvernements provinciaux et les administrations locales	Provincial-local consolidated financial assets — L'actif financier consolidé provincial-local		
(4)	(5)	(6)		
milliers de dollars				
3,132,434	—	3,132,434	Encaisse et dépôts .....	1
			Effets à recevoir (autres que prêts et avances):	
968,953	—	968,953	Impôts .....	2
204,437	—	204,437	Intérêts .....	3
133,885	—	133,885	Créances de nature commerciale .....	4
692,441	390,314	302,127	Autres (à l'exception des postes ci-dessus):	
396,947	—	396,947	Intergouvernementaux(1) .....	5
			Non intergouvernementaux .....	6
2,396,663	390,314	2,006,349	Total des effets à recevoir .....	7
			Prêts et avances:	
2,993,970	482,814	2,511,156	Intergouvernementaux(1) .....	8
27,188	—	27,188	Aux particuliers .....	9
293,855	—	293,855	Aux entreprises privées .....	10
181,790	—	181,790	Aux hôpitaux .....	11
75,192	—	75,192	Autres .....	12
3,571,995	482,814	3,089,181	Total des prêts et avances .....	13
			Placements canadiens:	
18,609	18,609	—	Bons du trésor .....	14
8,278,951	4,397,190	3,881,761	Obligations:	
47,865	—	47,865	Intergouvernementales(1) .....	15
1,370,854	—	1,370,854	Autres .....	16
			Hypothèques et contrats de ventes .....	17
413,337	—	413,337	Capital-actions:	
77,910	—	77,910	Entreprises gouvernementales .....	18
1,403,945	—	1,403,945	Autres détenteurs .....	19
			Autres .....	20
11,611,471	4,415,799	7,195,672	Total des placements canadiens .....	21
—	—	—	Placements étrangers .....	22
4,601,696	(245,742)	4,847,438	Autres .....	23
25,314,259	5,043,185	20,271,074	Total de l'actif financier .....	24

(1) Y compris les entreprises gouvernementales.

(2) Écriture positive de redressement. Voir les remarques à la page 7.

TABLE 16. Consolidated Government Liabilities  
At the End of the Fiscal Year Ended Nearest to December 31, 1973

No.	Liabilities	All levels of government L'ensemble des gouvernements et des administrations locales		
		Gross liabilities Le passif brut	Intergovernmental lending or borrowing Emprunts et prêts au sein de l'ensemble	Consolidated liabilities Le passif consolidé
		thousands of dollars		
1	Borrowing from financial institutions .....	1,440,357	—	1,440,357
	Payables:			
2	Intergovernment(1) .....	380,427	353,951	26,476
3	Trade accounts .....	732,593	—	732,593
4	Matured securities outstanding .....	28,535	—	28,535
5	Demand note outstanding .....	5,551,218	—	5,551,218
6	Interest .....	1,951,955	—	1,951,955
7	Other .....	2,161,666	—	2,161,666
8	Total payables .....	10,806,394	353,951	10,452,443
	Loans and advances:			
9	Intergovernment(1) .....	1,383,835	740,662	643,173
10	Other .....	215	—	215
11	Total loans and advances .....	1,384,050	740,662	643,388
	Saving bonds, treasury bills and other:			
12	Held by governments .....	18,609	18,609	—
13	Held by others .....	15,921,915	1,081,053	14,840,862
14	Total saving bonds, treasury bills and other .....	15,940,524	1,099,662	14,840,862
	Bonds and debentures:			
15	Held by the Canada Pension Plan .....	5,879,639	5,879,639	—
	Held by others:			
16	(i) In Canadian currency .....	30,059,844	10,200,496	19,859,348
17	(ii) In U.S. currency .....	4,753,326	—	4,753,326
18	(iii) In other currency excluding U.S. ....	1,043,078	—	1,043,078
19	Total bonds and debentures held by others .....	35,856,248	10,200,496	25,655,752
20	Total bonds and debentures .....	41,735,887	16,080,135	25,655,752
	Deposits:			
21	Intergovernment(1) .....	375,356	180,498	194,858
22	Other .....	2,466,336	—	2,466,336
23	Total deposits due to .....	2,841,692	180,498	2,661,194
	Other liabilities:			
24	Intergovernment(1) .....	72,690	72,667	23
25	Other .....	4,442,339	(139,365)	4,581,704
26	Total other liabilities .....	4,515,029	(66,698)	4,581,727
27	Total liabilities .....	78,663,933	18,388,210	60,275,723

(1) Including government enterprises.

(2) Positive adjusting entry. See remarks on page 7.

TABLEAU 16. Le passif public consolidé  
À la fin de l'année financière terminée le plus près du 31 décembre 1973

Provincial-local governments — Les gouvernements provinciaux et les administrations locales			Passif	N <sup>o</sup>
Gross liabilities — Le passif brut	Intergovernment lending or borrowing — Emprunts et prêts entre les gouvernements provinciaux et les administrations locales	Provincial-local consolidated liabilities — Le passif consolidé provincial-local		
milliers de dollars				
1,440,357	—	1,440,357	Emprunts auprès d'institutions financières .....	1
			Effets à payer:	
380,427	313,970	66,457	Intergouvernementaux(1) .....	2
732,593	—	732,593	Comptes de fournisseurs .....	3
621	—	621	Titres échus en circulation .....	4
—	—	—	Billets à vue en circulation .....	5
230,609	—	230,609	Intérêts .....	6
668,372	—	668,372	Autres effets à payer .....	7
2,012,622	313,970	1,698,652	Total des effets à payer .....	8
			Emprunts et avances:	
1,383,835	—	1,383,835	Intergouvernementaux(1) .....	9
215	—	215	Non intergouvernementaux .....	10
1,384,050	—	1,384,050	Total des emprunts et avances .....	11
			Obligations d'épargne, bons du trésor et autres effets à court terme:	
18,609	18,609	—	Détenus par les gouvernements ou les administrations locales	12
610,920	—	610,920	Détenus à l'extérieur des gouvernements .....	13
629,529	18,609	610,920	Total des obligations d'épargne, bons du trésor et autres effets à court terme.	14
			Obligations:	
5,879,639	—	5,879,639	Détenues par le Régime de pension du Canada .....	15
16,457,558	4,880,004	11,577,554	Détenues par d'autres prêteurs:	
4,495,242	—	4,495,242	(i) En monnaie canadienne .....	16
1,043,078	—	1,043,078	(ii) En monnaie des États-Unis .....	17
			(iii) En monnaie d'autres pays excluant les États-Unis ....	18
21,995,878	4,880,004	17,115,874	Total des obligations détenues par d'autres prêteurs .....	19
27,875,517	4,880,004	22,995,513	Total des obligations .....	20
			Dépôts:	
194,858	—	194,858	Intergouvernementaux(1) .....	21
155,765	—	155,765	Divers .....	22
350,623	—	350,623	Total des dépôts .....	23
			Autres éléments du passif:	
72,690	71,932	758	Intergouvernementaux(1) .....	24
724,036	(241,330)	965,366	Autres .....	25
796,726	(169,398)	966,124	Total des autres éléments du passif .....	26
34,489,424	5,043,185	29,446,239	Total du passif .....	27

(1) Y compris les entreprises gouvernementales.

(2) Écriture positive de redressement. Voir les remarques à la page 7.



## PUBLICATIONS DE LA DIVISION DES FINANCES PUBLIQUES

### Catalogue

#### Statistique réunie des administrations

- 68 - 001 Les finances publiques selon le système de comptabilité nationale, T., Bil.
- 68 - 201F Les principaux impôts au Canada, A., F. et Angl.
- 68 - 202 Finances publiques consolidées, A., Bil.
- 68 - 502 *Comparative Statistics of Public Finance, 1956 to 1960*, HS., Angl.
- 68 - 506F Le système canadien des statistiques de la gestion financière des administrations publiques, HS., F. et Angl.

#### Statistique de l'administration publique fédérale

- 68 - 211 Finances de l'administration publique fédérale, A., Bil.
- 61 - 203 Finances des entreprises publiques fédérales, A., Bil.
- 72 - 004 L'emploi dans l'administration publique fédérale, T., Bil.
- 72 - 205 L'emploi dans l'administration publique fédérale dans les régions métropolitaines, A., Bil.

#### Statistique des administrations publiques provinciales

- 68 - 205 Finances publiques provinciales — Revenus et dépenses (Prévisions), A., Bil.
- 68 - 207 Finances publiques provinciales — Revenus et dépenses, A., Bil.
- 68 - 209 Finances publiques provinciales — Actif, passif et sources et utilisations des fonds, A., Bil.
- 61 - 204 Finances des entreprises publiques provinciales, A., Bil.
- 63 - 202 Le contrôle et la vente des boissons alcooliques au Canada, A., Bil.
- 72 - 007 L'emploi dans les administrations publiques provinciales, T., Bil.
- 68 - 504 *A Review of Dominion-Provincial Conferences on Provincial Finance Statistics, 1933 - 1960*, HS., Angl.

#### Statistique des administrations publiques locales

- 68 - 203 Finances des administrations publiques locales — Recettes et dépenses — Chiffres préliminaires et estimations, A., Bil.
- 68 - 204 Finances des administrations publiques locales, A., Bil.
- 72 - 009 L'emploi dans les administrations locales, T., Bil.
- 68 - 505 *A Review of Conferences on Municipal Finance Statistics, 1937 - 66*, HS., Angl.
- 72 - 505 L'emploi dans les administrations municipales, 1961 - 1966, HS., Bil.

Système d'information financière à l'usage des corporations municipales:

- 12 - 532F Volume I. Introduction générale, HS., F. et Angl.
- 12 - 533F Volume II. Les systèmes de classification, HS., F. et Angl.
- 12 - 534F Supplément du Volume II. États simulés (pro-forma), HS., F. et Angl.

T. — Trimestriel      A. — Annuel      HS. — Hors série      F. — Français      Angl. — Anglais      Bil. — Bilingue

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## PUBLICATIONS OF THE PUBLIC FINANCE DIVISION

### Catalogue

#### Consolidated Government Statistics

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- 68 - 201E Principal Taxes in Canada, A., E. and F.
- 68 - 202 Consolidated Government Finance, A., Bil.
- 68 - 502 Comparative Statistics of Public Finance, 1956 to 1960, O., E.
- 68 - 506 The Canadian System of Government Financial Management Statistics, O., E. and F.

#### Federal Government Statistics

- 68 - 211 Federal Government Finance, A., Bil.
- 61 - 203 Federal Government Enterprise Finance, A., Bil.
- 72 - 004 Federal Government Employment, Q., Bil.
- 72 - 205 Federal Government Employment in Metropolitan Areas, A., Bil.

#### Provincial Government Statistics

- 68 - 205 Provincial Government Finance — Revenue and Expenditure (Estimates), A., Bil.
- 68 - 207 Provincial Government Finance — Revenue and Expenditure, A., Bil.
- 68 - 209 Provincial Government Finance — Assets, Liabilities and Sources and Uses of Funds, A., Bil.
- 61 - 204 Provincial Government Enterprise Finance, A., Bil.
- 63 - 202 The Control and Sale of Alcoholic Beverages in Canada, A., Bil.
- 72 - 007 Provincial Government Employment, Q., Bil.
- 68 - 504 A Review of Dominion-Provincial Conferences on Provincial Finance Statistics, 1933 - 1960, O., E.

#### Local Government Statistics

- 68 - 203 Local Government Finance — Revenue and Expenditure — Preliminary and Estimates, A., Bil.
- 68 - 204 Local Government Finance, A., Bil.
- 72 - 009 Local Government Employment, Q., Bil.
- 68 - 505 A Review of Conferences on Municipal Finance Statistics, 1937 - 66, O., E.
- 72 - 505 Municipal Government Employment, 1961 - 1966, O., Bil.

#### A Financial Information System for Municipalities:

- 12 - 532 Volume I. General Introduction, O., E. and F.
- 12 - 533 Volume II. The Classification Systems, O., E. and F.
- 12 - 534 Supplement to Volume II. Pro Forma Statements, O., E. and F.

Q. — Quarterly      A. — Annual      O. — Occasional      E. — English      F. — French      Bil. — Bilingual

*In addition to the selected publications listed above Statistics Canada publishes a wide range of statistical reports on Canadian economic and social affairs. A comprehensive catalogue of all current publications is available free on request from Statistics Canada, Ottawa (Canada), K1A 0T6.*

# Consolidated government finance

Fiscal year ended nearest  
to December 31, 1974

1974

# Les finances publiques consolidées

Année financière terminée  
le plus près du 31 décembre 1974

1974



STATISTICS CANADA — STATISTIQUE CANADA  
Public Finance Division — Division des finances publiques

CONSOLIDATED GOVERNMENT FINANCE  

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LES FINANCES PUBLIQUES CONSOLIDÉES  
1974

(Fiscal Year ended nearest to December 31, 1974)

(Année financière terminée le plus près du 31 décembre 1974)

*Published by Authority of*  
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- <sup>r</sup> nombres rectifiés.
- <sup>x</sup> confidentiel en vertu des dispositions de la Loi sur la statistique relatives au secret.

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## INTRODUCTION

### Purpose of Consolidation

Measures of government gross financial operations are provided separately for all units of government (federal, provincial and local) in the following Statistics Canada publications: Federal Government Finance (Catalogue 68-211), Provincial Government Finance - Revenue and Expenditure (Catalogue 68-207), Provincial Government Finance - Assets, Liabilities, Sources and Uses of Funds (Catalogue 68-209) and Local Government Finance (Catalogue 68-204). These publications, which are issued by the Public Finance Division of Statistics Canada, describe in detail revenue, expenditure, assets and liabilities on a gross basis for each individual government. Thus, data contained therein include the numerous intergovernmental transactions either as revenue or expenditure as the case may be. As a result, combining such individual government data would produce inflated totals.

Meaningful totals may however be established through the consolidation exercise in which multiple accounting for a given transaction is eliminated. Data so obtained provide a fair measure of government involvement in the social and economic life of the country. On the other hand, "government" within the context of consolidation is looked upon as a single entity embracing federal, provincial and local governments. Consolidated data therefore reflect the total effect of revenue raising and spending, but without regard to the particular unit of government which is the ultimate taxing or spending authority. In other words, such data indicate total spending for programs but do not identify the contribution of each individual unit of government where programs are the outcome of the efforts of more than one unit. For instance, a measure of the financial activities of the federal government cannot be obtained by deducting consolidated provincial-local data from the corresponding federal-provincial-local consolidated figures for two basic reasons. First, consolidated provincial-local revenue includes all federal transfer payments financed through federal general revenue and, second, consolidated provincial-local expenditure includes the share of such expenditure which is financed through federal contributions. A simple subtraction would consequently over-estimate the provincial-local sector in relation to the federal sector. Gross contributions and collections of an individual government can be measured only through the data published separately for each unit of government in the publications listed above.

### Le but de la consolidation

Statistique Canada présente diverses publications qui décrivent séparément l'activité financière fédérale, provinciale et locale; notamment Les finances publiques fédérales (n° 68-211 au catalogue), Les finances publiques provinciales - Revenus et dépenses (n° 68-207 au catalogue), Les finances publiques provinciales - Actif, passif, sources et utilisations des fonds (n° 68-209 au catalogue) et Les finances des administrations locales (n° 68-204 au catalogue). Ces publications, que prépare la Division des Finances publiques de Statistique Canada, indiquent, en détail et en termes bruts, les revenus, les dépenses, l'actif et le passif de chacune des autorités publiques au Canada. Les données ainsi publiées comprennent donc les nombreux transferts intergouvernementaux. Il s'ensuit qu'on ne saurait obtenir l'ordre réel de grandeur des finances publiques au Canada en faisant la somme de ces données, car les diverses transactions intergouvernementales y seraient comptées à plusieurs reprises.

L'ordre réel de grandeur des finances publiques peut toutefois être déterminé au moyen de la méthode dite de consolidation, selon laquelle chaque transaction financière ne fait l'objet que d'une entrée. Les "données consolidées" qui en résultent permettent de mesurer, de façon assez précise, la participation du gouvernement dans la vie sociale et économique du pays. Le terme "gouvernement", aux fins de la consolidation, englobe les gouvernements fédéral et provinciaux ainsi que les administrations locales comme s'ils ne formaient qu'une seule entité publique. Les données financières ainsi consolidées reflètent donc l'effet global des prélèvements fiscaux et des dépenses publiques, sans égard à l'ordre particulier de gouvernement qui lève les impôts ou fournit directement les services à la population. Elles indiquent, notamment, la répartition des dépenses publiques par programme mais non les sommes affectées individuellement par chaque ordre de gouvernement à des programmes dont les frais sont assumés par plus d'un ordre. Par exemple, il ne saurait être question de soustraire les données consolidées provinciales-locales des données correspondantes de l'ensemble pour établir une mesure de l'activité financière du gouvernement fédéral car, d'une part, les revenus consolidés provinciaux-locaux comprennent les paiements de transfert que leur verse le gouvernement fédéral à même ses revenus généraux et, d'autre part, ces paiements sont inclus dans les dépenses totales des programmes provinciaux-locaux auxquels ils sont affectés. Une telle soustraction entraînerait donc une surestimation du secteur provincial-local par rapport au secteur fédéral. Les dépenses et les prélèvements bruts de chaque ordre de gouvernement considéré individuellement ne peuvent être jugés qu'à partir des chiffres présentés dans les publications particulières à chacun, dont la liste apparaît plus haut.

On the other hand, inter-provincial comparisons can be established through provincial-local consolidated data. In fact, the latter provide the most meaningful measure of the full impact of the financial activities carried on by all governmental entities within a province. This stems mainly from the varying degrees of responsibilities delegated by provincial governments to their respective municipalities, which have an impact upon the magnitude and content of revenue and expenditure of both provincial and local governments.

#### Composition of the Government Universe

In addition to the general meaning of "government" given above, i.e., provincial-local and federal-provincial-local, a government universe is determined for each entity of government. Concepts and criteria governing the definition of "government universe" are set out in The Canadian System of Government Financial Management Statistics (Catalogue 68-506). In brief, each individual government universe comprises departments and ministries, special funds, commissions, boards and agencies performing functions generally comparable to those performed by departments. Also included are government-owned institutions, such as schools and public hospitals; universal pension plans (Canada and Quebec) and government employees' pension plans. The above-mentioned publication should be consulted for a more detailed list of entities comprised in the "government universe".

#### PART I

##### Consolidation of Revenue and Expenditure

Since consolidated data are intended to measure the collective impact of government financial transactions as if performed by a single government entity, intergovernmental transfers of funds must be eliminated to avoid multiple accounting of given transactions. Where amounts reported as paid by one government equal the related amounts shown as received by another government, the consolidation exercise would be a simple and straightforward operation. Such is not, however, the case for several reasons such as inadequate identification in the source documents of one or other side of transactions or of both, differing year-ends, time lags and varying government accounting approaches.

Toutefois, seules les données consolidées provinciales-locales permettent d'établir des comparaisons valables entre les provinces. En effet, les gouvernements provinciaux n'ont pas délégué exactement les mêmes pouvoirs et les mêmes responsabilités à leurs administrations locales à travers le pays. Il en résulte des différences sensibles dans la composition et le montant total des finances, tant provinciales que locales, d'une province à l'autre.

#### La composition de "l'univers gouvernemental"

En plus des deux aspects de "gouvernement" dont il a été question ci-dessus, à savoir l'aspect provincial-local et l'aspect fédéral-provincial-local, un "univers gouvernemental" est déterminé pour chaque ordre de gouvernement. On trouvera dans la publication intitulée Le Système canadien des statistiques de la gestion des finances publiques (n° 68-506 au catalogue de Statistique Canada) les concepts et les critères qui servent à définir un "univers gouvernemental". Brièvement, chaque "univers gouvernemental" individuel comprend les ministères et les directions administratives, les fonds établis à des fins spécifiques, les commissions, les régies et les conseils dont l'activité est en général comparable à celle d'un ministère ou d'une direction administrative. En font également partie, certaines institutions gouvernementales, notamment les écoles et les hôpitaux publics, les régimes universels de retraite du Canada et du Québec ainsi que les caisses de retraite des fonctionnaires. Le lecteur pourra consulter la publication ci-haut mentionnée pour obtenir une liste complète des entités que comprend l'univers gouvernemental.

#### PREMIÈRE PARTIE

##### La consolidation des revenus et des dépenses

Puisque le but de la consolidation est de permettre l'établissement de mesures aussi exactes que possible de l'ensemble des finances publiques, comme si elles n'étaient le produit que d'une autorité publique, il est nécessaire de neutraliser l'effet des transactions intergouvernementales. Une telle neutralisation ne présenterait aucune difficulté si les montants versés et reçus étaient les mêmes dans les états financiers de chacun des gouvernements concernés. Mais tel n'est pas le cas pour plusieurs raisons, notamment des renseignements incomplets ou imprécis sur l'un ou l'autre, ou les deux aspects d'une même transaction dans les rapports financiers de chaque gouvernement, des années financières et des méthodes comparables différentes entre les diverses autorités.

To overcome such difficulties and to minimize their impact upon the consolidated data, general guidelines are set out in the system of financial management statistics mentioned above. According to such guidelines amounts shown by one government as received from another government are deducted from the relevant combined total revenue of the governments concerned and amounts shown as paid by one government to another are deducted from the related combined total expenditure. In other words, the main rule is to rely on amounts reported as either paid or received in each individual government's official financial statement.

This general rule cannot, however, be followed in some specific cases, among which intergovernment sales and purchases of goods and services are the most important. Sales and purchases of protective services can be used as an example: amounts received from such sales by the supplying government are recorded as revenue in its accounts, but the amounts paid by the purchasing government are included with its total expenditure for protective services. As a result, amounts paid by the latter cannot be identified. One way to deal objectively with such cases is to deduct the amounts recorded as received from both the combined revenue and expenditure of the governments concerned, albeit receipts and outlays may refer in totality or in part to different fiscal years. Such differences most probably cancel out over a period of time, thus not affecting substantially the time series. In any case, while the above described difficulties may preclude absolute accuracy in the consolidated data, the statistical significance of the deviations is considered to be very minor.

#### Consolidation on a National Accounts Basis

The consolidation of data according to the System of National Accounts requires, however, special calculations in addition to those comprised in the general procedure described above.

In accordance with the criteria set out in the System of Financial Management Statistics (FM), government transactions are presented so as to follow, as closely as possible, the information supplied by the various governments in their official financial statements. The statistical series so established describe the financial resources available to governments during a given fiscal year to finance their expenditure for that same year. To this end, reliance is primarily given to amounts reported as paid and received in the financial statements of either the paying or the receiving government, as the case may be.

Pour contourner de telles difficultés et atténuer leurs répercussions sur les données consolidées, des normes ont été établies. On en trouvera l'exposé dans le système des statistiques de la gestion financière dont il a été fait mention plus haut. Selon ces normes, les montants qu'un gouvernement déclare avoir reçus d'un autre sont déduits de la somme des revenus des deux gouvernements concernés. Il en est de même du côté des dépenses, où les montants rapportés comme ayant été versés sont déduits de la somme des dépenses des gouvernements concernés. En d'autres termes, la norme générale consiste à utiliser les montants qui sont indiqués dans les états financiers du gouvernement qui fait le versement et dans ceux de celui qui le reçoit.

Toutefois, cette norme générale ne peut pas être appliquée dans quelques cas particuliers comme, par exemple, les échanges intergouvernementaux de biens et de services. Les ventes ou les achats, selon le cas, de services de protection publique fournissent un exemple à cet égard. L'ordre de gouvernement qui vend de tels services à un autre comptabilise les montants qu'il reçoit dans ses revenus, alors que celui qui les achète les inclut dans l'ensemble de ses dépenses affectées aux services de protection. Il est donc impossible de discerner, parmi celles-ci, les montants qui ont été payés à un autre gouvernement. La seule façon de consolider des transactions de cette nature consiste à déduire les montants apparaissant à titre de revenu de l'ensemble des revenus et des dépenses des deux ordres de gouvernement, bien que les encaissements et les déboursés puissent toucher, en totalité ou en partie, des années financières différentes. Toutefois, il est plausible de supposer que de tels écarts se cancelent mutuellement sur une période d'années, laissant à peu près intacte la série chronologique. De toute façon, bien que les difficultés décrites plus haut soient susceptibles d'influer sur le degré d'exactitude des données consolidées, les écarts qu'elles entraînent sont considérés comme très faibles du point de vue statistique.

#### La consolidation selon la comptabilité nationale

La consolidation des données selon le système de la comptabilité nationale nécessite des calculs particuliers en plus de ceux qu'entraînent les méthodes générales décrites ci-dessus.

Selon les critères du Système des statistiques de la gestion financière (F.M.), les transactions des gouvernements sont présentées de façon aussi conforme que possible à l'information que les diverses autorités publiques fournissent dans leurs états financiers. Les séries statistiques ainsi établies indiquent les ressources que les gouvernements ont à leur disposition au cours d'une année financière pour faire face à leurs obligations durant la même année. C'est là l'une des raisons pour lesquelles la norme générale, concernant les transferts intergouvernementaux, consiste à extraire, des états financiers de chacun d'eux, les montants versés ou reçus, selon le cas, durant une même année financière.

The System of National Accounts has a different approach regarding intergovernment transactions, since data are compiled on an accrual basis. In fact, the purpose of this system is to measure the state of the economy during a calendar year considering not only the actual transactions, but all commitments engaged into during that particular year as well. The elimination of intergovernment transfers is therefore done through subtracting from both combined government revenue and expenditure the amounts reported as having been actually paid by one government to other governments during a given year, thus ignoring amounts recorded as received.

The reconciliation of the FM system classification with that of the National Accounts System is made in two stages:

- (i) The FM series is expressed according to the economic classification as set out for national accounts purposes (Tables 11 and 12).
- (ii) Adjustments are made to this economic classification in order to conform to the norms of the national accounts. For instance, intergovernment transfers are treated as indicated above, i.e., according to the records of the paying government, corporation income tax is expressed on an accrual basis, etc. Tables 13 and 14 spell out the adjustments required so as to express the FM series into the national accounts series.

## PART II

### Consolidation of Assets and Liabilities

The consolidation procedure outlined above in respect of revenue and expenditure is also applicable to the consolidation of government financial assets and liabilities; in theory at least, all intergovernment "receivables" and "borrowings" should be offset against corresponding "payables" and "lendings". In practice, however, several factors militate against the development of fully consolidated statements. The principal of such factors are:

- (1) differing accounting practices: - e.g., full accrual as opposed to selective accrual or modified cash systems. Under such variations claims by one government are not acknowledged or are only partially acknowledged in the accounts of its counterpart;

Ces transferts sont considérés différemment aux fins de la comptabilité nationale, car l'objectif de celle-ci est de présenter une mesure de l'activité économique globale au cours d'une année civile. Aussi y est-il tenu compte non seulement des transactions de l'année mais, également, de tous les engagements pris durant cette même année selon les principes de la comptabilité d'exercice. L'effet des transferts intergouvernementaux est alors neutralisé en soustrayant, de l'ensemble des revenus et des dépenses, les montants qui sont versés par une entité gouvernementale à une autre. Ne sont donc pas considérés les montants qu'un gouvernement déclare avoir reçus d'un autre.

La marche à suivre pour exprimer les séries établies selon le système F.M. en séries propres à la comptabilité nationale, comprend deux étapes successives, à savoir:

- (i) Les séries F.M. sont présentées selon la classification économique qu'utilise le système de la comptabilité nationale (voir les tableaux 11 et 12).
- (ii) Des rajustements sont subséquentement apportés à cette classification économique en accord avec les normes de la comptabilité nationale. Par exemple, l'effet des transferts intergouvernementaux est neutralisé en suivant la méthode décrite plus haut, c'est-à-dire d'après les états financiers de l'unité gouvernementale qui verse ces transferts, l'impôt sur le revenu des corporations est exprimé selon la comptabilité d'exercice, etc. À cet égard, il convient d'examiner les tableaux 13 et 14 qui énumèrent tous les rajustements à apporter.

## DEUXIÈME PARTIE

### La consolidation de l'actif et du passif

Les normes qui ont été décrites plus haut pour la consolidation des revenus et des dépenses sont les mêmes pour ce qui a trait à la consolidation de l'actif financier et du passif. En principe, tous les "effets à recevoir" et les "emprunts" entre les divers ordres de gouvernement devraient contrebalancer les "effets à payer" et les "prêts". Toutefois, tel n'est pas le cas en pratique, car plusieurs éléments ne permettent pas d'établir un état financier vraiment consolidé. Parmi ces éléments, les principaux sont les suivants:

- (1) des méthodes comptables différentes - par exemple, la comptabilité intégrale d'exercice opposée à une comptabilité partielle d'exercice ou à un système mixte de comptabilité de caisse. Il s'ensuit qu'en raison de telles différences, les réclamations d'un gouvernement auprès d'un autre n'apparaissent pas ou n'apparaissent qu'en partie dans les états financiers de ce dernier;

(2) differing fiscal year ends - generally March 31 as opposed to December 31. In these situations apparent contra entries will usually differ in amount;

(3) the absence of conclusive evidence of the intergovernment-nature of claims;

(4) incomplete or not sufficiently detailed information.

(2) des années financières différentes - de façon générale l'année financière des gouvernements se termine le 31 mars mais, dans un grand nombre de cas, elle se termine le 31 décembre. Dans de telles situations, le montant d'une transaction n'est pas le même que celui de sa contrepartie;

(3) l'absence d'information permettant de conclure que certaines réclamations sont de nature intergouvernementale;

(4) une information incomplète ou non suffisamment détaillée.

In past issues of this publication where amounts representing apparent intergovernment transactions were identified in the records of one government but not, or only partially, in those of the other, it was assumed that the amount in question was indeed subsumed in the latter under a general caption (usually "other assets" or "other liabilities") and the amount thereof was accordingly adjusted. In this publication such assumptions could not be made, since extensive investigation has revealed that these captions do not contain intergovernment transactions. Rather, on the basis of such investigation, contra entries have been identified as far as practicable and differences between them have been isolated as "intergovernment transactions not eliminated". The reader is thus cautioned against concluding that Tables 15 to 18 purport to represent "full" or "true" consolidated financial asset-liability positions of (a) provincial-local governments and (b) federal-provincial-local governments; it would be more accurate to conclude that these tables represent "reasonable approximations" of the noted consolidated positions.

Difficulties of developing fully consolidated statements which arise from the above-mentioned factors can be illustrated as follows:

#### (1) Differing Accounting Practices

Provincial and local governments generally record as "receivables" from the federal government various amounts they anticipate in respect of shared-cost programs. On the other hand, the federal accounts are highly selective in the recording of "payables" and for the most part amounts owing in respect of shared-cost programs are not carried as "payables". Hence, in the consolidation process this year, the relevant provincial-local reported amount (\$398.7 million) was deleted from the assets of these governments.

Dans les numéros antérieurs de la présente publication, l'on supposait, lorsqu'une transaction était identifiable dans les états d'un gouvernement mais non ou seulement en partie dans les états de l'autre gouvernement, que la différence était comprise sous un poste général comme, par exemple "autre actif" ou "autre passif", et le montant de ces postes était rajusté en conséquence. Il nous a été impossible de faire une telle hypothèse cette année puisque des recherches approfondies ont démontré que ces postes ne comprenaient aucune transaction intergouvernementale. Au contraire, à la suite de ces recherches, les contreparties ont été identifiées autant que possible, les différences entre elles ont été dégagées et leur somme apparaissent sous le titre: transactions intergouvernementales non éliminées. Aussi le lecteur ne doit-il pas conclure que les tableaux 15 à 18 décrivent de façon complète ou fidèle le bilan consolidé du secteur provincial-local ou de l'ensemble fédéral-provincial-local. Il serait plus juste d'interpréter les données de ces tableaux comme les résultats approximatifs d'un tel bilan.

Les exemples qui suivent ont pour but d'illustrer les difficultés d'établir un bilan consolidé que les éléments décrits ci-dessus entraînent:

#### (1) Les méthodes comptables différentes

Les gouvernements provinciaux et les administrations municipales rapportent comme "effets à recevoir" les montants qu'ils escomptent recevoir du gouvernement fédéral au titre de divers programmes à frais partagés. Or, les "effets à payer" sont rapportés de façon très sélective dans les comptes publics fédéraux, et la plupart des montants dus en vertu de ces programmes ne sont pas indiqués comme "effets à payer". Il s'ensuit que pour la consolidation de cette année-ci les "effets à recevoir" (\$398.7 millions) que le secteur provincial-local a indiqués à cet égard ont été retranchés de l'actif de celui-ci.

## (2) Differing Fiscal Year Ends

Among levels of government, the most obvious case of such differences occurs between local governments and the federal and provincial governments. While the latter close their financial years on March 31, the former ends it on December 31. There are also differing year-ends between a single government and its agencies or special funds which are considered part of the government universe for statistical purposes. For instance, all the Workmen's Compensation Boards throughout the provinces have a fiscal year ending December 31. In Alberta, the Alberta Health Care Insurance Commission closes its financial year at the end of June and the Alberta Municipal Financing Corporation, at the end of December. In Saskatchewan, the Saskatchewan Medical Care Insurance Fund has a financial year ending December 31.

## (3) Incomplete Information

An important example of not sufficiently detailed information is in respect of loans and advances made by the federal government under the following programs:

Federal-provincial employment loan program.

Special development loans program.

Winter capital projects fund.

Municipal Development and Loan Board.

All the amounts concerned (a total of \$638.8 million in 1974-75) are recorded as having been paid to provincial governments. In six provinces, payments are made directly to municipal governments, but there is no way of identifying the part that goes to provinces and the part paid to municipalities.

## New Tables

Two tables have been added indicating consolidated provincial-local assets and liabilities, by province (Tables 17 and 18). Difficulties of consolidation were great indeed and the outcome as shown on these tables should be interpreted with caution. In addition to the differences and inadequacies of information outlined above, there are some others which make it impossible to present a more accurate consolidated provincial-local balance sheet, particularly at the local level. For instance, there are no data available on the assets and liabilities of Quebec's local school boards.

## (2) Les années financières différentes

Le cas le plus évident des différences d'années financières est celui des administrations locales, dont l'exercice se termine le 31 décembre alors que ceux des gouvernements fédéral et provinciaux vont jusqu'au 31 mars. Il y a aussi des différences entre un gouvernement et ses agences ou fonds spéciaux, lesquels sont compris dans l'univers gouvernemental aux fins statistiques. Par exemple, les Commissions des accidents du travail dans toutes les provinces ont une année financière qui coïncide avec l'année civile. En Alberta, l'année financière de la Régie de l'assurance maladie va du 1<sup>er</sup> juillet au 30 juin et celle de "Alberta Municipal Financing Corporation", du 1<sup>er</sup> janvier au 31 décembre. Il en est de même pour l'assurance maladie de la Saskatchewan.

## (3) Information incomplète

L'exemple le plus remarquable d'information incomplète et non suffisamment détaillée concerne "les prêts et avances" consentis par le gouvernement fédéral en vertu des programmes suivants:

Le programme de prêts fédéral-provincial pour la création d'emplois,

Le programme spécial des prêts sur le développement,

Le fonds d'investissement pour les projets d'hiver,

L'office de développement et de prêts municipaux.

Tous les montants attribués à ces programmes, soit une somme de \$638.8 millions en 1974-75, sont rapportés comme ayant été versés aux gouvernements provinciaux. Or, les paiements sont versés directement aux municipalités dans six provinces. Il n'y a aucun moyen de partager ces montants entre ceux qui sont versés aux provinces et ceux qui sont remis aux municipalités.

## Nouveaux tableaux

On remarquera l'inclusion de deux nouveaux tableaux, à savoir les tableaux 17 et 18, concernant la consolidation de l'actif financier et du passif des gouvernements provinciaux et des administrations municipales par province. Toutefois, ces tableaux doivent être consultés avec réserve, car les difficultés de consolidation à un niveau aussi détaillé sont plus nombreuses que lorsqu'il s'agit de l'ensemble. Aux différences et à l'insuffisance de renseignements décrites plus haut, d'autres viennent s'y ajouter empêchant ainsi une présentation plus précise d'un bilan consolidé provincial-local. C'est surtout dans le secteur local que les lacunes d'information sont les plus considérables. Par exemple, il n'y a aucune donnée accessible sur l'état de l'actif et du passif des commissions scolaires locales du Québec.

For a better understanding of the data included in these two new tables, the following table could be of some help.

Afin d'aider à l'interprétation de ces deux nouveaux tableaux, le tableau qui suit a été préparé.

Assets and Liabilities (Provincial-local Eliminations, by Province)

L'actif et le passif (éliminations provinciales-locales, par province)

	1974-75		
	From assets — De l'actif	From liabilities — Du passif	Differences — Différences
	(1)	(2)	(1)-(2) = (3)
	thousands of dollars — milliers de dollars		
Newfoundland — Terre-Neuve .....	216,851	217,752	— 901
Prince Edward Island — île-du-Prince-Édouard .....	42,728	39,093	3,635
Nova Scotia — Nouvelle-Écosse .....	313,954	311,168	2,786
New Brunswick — Nouveau-Brunswick .....	147,569	146,535	1,034
Québec .....	428,532	686,064	— 257,532
Ontario .....	1,928,363	1,755,480	172,883
Manitoba .....	330,837	284,405	46,432
Saskatchewan .....	227,016	226,517	499
Alberta .....	1,490,409	1,476,070	14,339
British Columbia — Colombie-Britannique .....	979,924	1,034,178	— 54,254
Yukon .....	3,393	3,244	149
Northwest Territories — Territoires du Nord-Ouest .....	10,434	9,631	803
Total .....	6,120,010	6,190,137	— 70,127

More detailed and precise information is expected to come forward next year. This will enable the presentation of more significant consolidated data on assets and liabilities than is now the case.

L'on espère obtenir une information plus détaillée et plus précise l'année prochaine. Si tel est le cas, nous serons en mesure de présenter un état consolidé de l'actif et du passif plus significatif que celui qui apparaît dans la présente publication.

HIGHLIGHTS OF CONSOLIDATED  
GOVERNMENT FINANCE

Consolidated government revenue and expenditure (excluding intergovernment transfers) for all levels of government amounted to \$60.1 billion and \$59.3 billion respectively in 1974-75, thus showing a surplus of \$800 million, according to the system of financial management statistics. At the provincial-local level, however, consolidated expenditure exceeded consolidated revenue by \$651 million, notwithstanding the inclusion of federal government transfers in both revenue and expenditure.

QUELQUES TRAITS SAILLANTS DES FINANCES  
PUBLIQUES CONSOLIDÉES

L'ensemble des revenus et des dépenses publics consolidés, excluant par définition les transferts intergouvernementaux, s'élevaient respectivement à \$60.1 milliards et \$59.3 milliards en 1974-75, entraînant ainsi un excédent des revenus sur les dépenses de \$800 millions, selon les statistiques établies en accord avec le système de la gestion financière. Toutefois, la consolidation du secteur provincial-local fait voir un excédent des dépenses sur les revenus de \$651 millions, malgré l'inclusion des paiements de transfert du gouvernement fédéral à ce secteur.

Consolidated Government Revenue and Expenditure, All levels of Government,  
1965, 1970 and 1974

Les revenus et les dépenses consolidés de l'ensemble des gouvernements,  
1965, 1970 et 1974

	Per cent of total — Pourcentage du total		
	1965	1970	1974
Revenue — Revenus:			
Personal income taxes — Impôts sur le revenu des particuliers .....	20.4	28.4	28.8
Corporation income taxes — Impôts sur le revenu des corporations .....	13.4	9.9	11.2
Real and personal property taxes — Impôts sur la propriété personnelle et foncière .....	11.8	10.0	7.3
General sales taxes — Taxes générales de vente .....	16.1	12.7	12.4
Other revenue — Autres revenus .....	38.3	39.0	40.3
Total .....	100.0	100.0	100.0
Expenditure — Dépenses:			
Transportation and communications — Transports et communications .....	14.3	10.3	10.2
Health — Santé .....	10.1	13.5	12.4
Social welfare — Bien-être social .....	18.3	18.5	22.4
Education — Éducation .....	15.3	19.0	14.8
Debt charges — Service de la dette .....	8.4	8.3	7.9
Other expenditure — Autres dépenses .....	33.6	30.4	32.3
Total .....	100.0	100.0	100.0

Although structural changes in the composition of revenue and expenditure can hardly be detected over a ten-year period, some shifts in the importance of certain revenue sources and expenditure functions can be observed. For all levels of government consolidated, the most important change took place in the personal income tax field which supplied 28.8% of total revenue in 1974-75 compared with 20.4% in 1965-66. On the expenditure side, the importance in total expenditure of social welfare programs combined displays the largest increase between 1965-66 and 1974-75. Health expenditure followed a similar pattern, although to a lesser extent. As a result, the remaining expenditure functions took a smaller fraction of the total in 1974-75 than in 1965-66. This is illustrated in the table appearing on the preceding page which summarizes Tables 5 and 6 of Part 1.

A somewhat different development occurred at the provincial-local level as can be seen in the table below which is prepared from data contained in Tables 9 and 10.

Bien qu'il ne puisse être question de déceler, sur une période de dix années, des transformations profondes dans la composition des revenus et des dépenses, on peut toutefois dégager certaines observations sur l'importance qu'ont gagnée quelques sources de revenus et postes de dépenses dans l'ensemble. Par exemple, l'impôt sur le revenu des particuliers qui formait 20.4 % de l'ensemble des revenus publics consolidés en 1965-66 en formait 28.8 % en 1974-75. Du côté des dépenses, les divers programmes de bien-être social réunis accroissaient leur importance dans l'ensemble des dépenses publiques entre 1965-66 et 1974-75. Il en est de même pour les programmes de santé, bien qu'à un degré moindre. Il s'ensuit que la plupart des autres postes ont légèrement perdu de l'importance dans les dépenses totales. On peut se rendre compte d'une telle évolution dans le tableau de la page précédente qui a été préparé à l'aide des tableaux 5 et 6 de la première partie de la présente publication.

Une évolution légèrement différente s'est toutefois manifestée dans le secteur provincial-local, ainsi qu'en témoigne le tableau ci-dessous qui a été établi à l'aide des tableaux 9 et 10 présentés plus loin.

Consolidated Provincial-local Revenue and Expenditure,  
1965, 1970 and 1974

Revenus et dépenses provinciaux-locaux consolidés,  
1965, 1970 et 1974

	Per cent of total — Pourcentage du total		
	1965	1970	1974
Revenue — Revenus:			
Personal income taxes — Impôts sur le revenu des particuliers .....	9.2	14.2	16.2
Corporation income taxes — Impôts sur le revenu des corporations .....	5.7	3.9	5.4
Real and personal property taxes — Impôts sur la propriété personnelle et foncière .....	22.1	16.6	12.5
General sales taxes — Taxes générales de vente .....	9.0	9.2	10.4
Federal Government's transfers — Transferts du gouvernement fédéral .....	15.0	19.0	19.0
Other revenue — Autres revenus .....	39.0	37.1	36.5
Total .....	100.0	100.0	100.0
Expenditure — Dépenses:			
Transportation and communications — Transports et communications .....	16.8	11.5	10.9
Health — Santé .....	17.1	21.0	20.3
Social welfare — Bien-être social .....	8.4	8.7	11.2
Education — Éducation .....	25.5	29.5	24.2
Debt charges — Service de la dette .....	6.2	7.0	6.8
Other expenditure — Autres dépenses .....	26.0	22.3	26.6
Total .....	100.0	100.0	100.0

The yield of personal income taxes increased however at a faster pace than that for all levels of government. The other noticeable increase as a revenue source of consolidated provincial-local revenue is found in federal government's transfer payments. On the other hand, real and personal property taxes were much less important as a revenue source in 1974-75 than in 1965-66. As noted above for all units of government in respect of health and social welfare programs, these two programs took a larger share of provincial-local consolidated expenditure in 1974-75 than in 1965-66. The importance of the remaining expenditure functions, when measured in per cent of total expenditure, decreased accordingly. This is particularly noticeable in expenditure on transportation and communications which took a smaller share of total expenditure in 1974-75 than in 1965-66, i.e., 10.9% and 16.8% respectively.

#### Assets and Liabilities

The purpose of consolidating government financial assets and liabilities is to supply a measure of government's holding of financial assets and government's liabilities of any kind which are due to either its own enterprises or the general public. Intergovernment borrowing and lending have been eliminated to the largest extent possible. Table 15: Financial Assets and Table 16: Liabilities have been modified so as to present more details and to indicate more clearly transactions which occur between government and its enterprises and the private sector of the economy. Notwithstanding the caveats outlined above, these tables reveal some interesting facts.

As can be seen in Table 15, government's investment is mainly with its own enterprises, either under the form of loans and advances, bonds and debentures or capital stock. All levels of government's financial assets under these three forms amounted to \$21.9 billion out of the total related investment of \$33.8 billion, i.e., 64.8%, at the end of the fiscal year closing nearest to December 31, 1974. Adding to these amounts, loans to the exchange fund and other securities with government enterprises, consolidated government assets are mainly located in government institutions and agencies namely \$30 billion out of total assets of \$55.5 billion, i.e., 54%.

At the provincial-local level, government's assets in public enterprises are slightly less important in total financial assets, i.e., 43.8% compared with 54% for all levels of government.

Toutefois, le rendement de l'impôt sur le revenu a crû à un rythme légèrement plus rapide que celui de l'ensemble fédéral-provincial-local. On remarquera que les paiements de transfert du gouvernement fédéral sont devenus, au cours de la période qui va de 1965 à 1974, une source croissante de revenu pour le secteur provincial-local. Par ailleurs, l'impôt sur la propriété personnelle et foncière a graduellement perdu de l'importance en tant que source de financement. De même que pour l'ensemble des entités publiques consolidées, c'est dans les programmes de bien-être social et de santé que l'accroissement a été le plus marqué de 1965-66 à 1974-75 dans les dépenses publiques provinciales-locales consolidées, diminuant d'autant la place qu'occupaient les autres postes de dépenses. Une telle perte d'importance est surtout remarquable dans le domaine des transports et communications, laquelle passait de 16.8 % en 1965-66 à 10.9 % en 1974-75 des dépenses totales provinciales-locales.

#### L'actif et le passif

La consolidation de l'actif financier et du passif de l'ensemble des gouvernements et des administrations locales fournit une mesure de l'avoir financier public ainsi que des créances de toute nature que l'État doit à ses entreprises mêmes ou à la collectivité. Les prêts et les emprunts intergouvernementaux sont, autant que possible, éliminés. Le tableau 15 (l'actif financier) et le tableau 16 (le passif) ont été modifiés de façon à comprendre plus de détails et à indiquer plus clairement les transactions que les gouvernements effectuent avec leurs entreprises et avec le secteur privé de l'économie. Nonobstant les limitations qui ont été énumérées plus haut, on peut néanmoins dégager de ces tableaux quelques traits intéressants.

Ainsi que le tableau 15 le démontre, les placements de l'État sont détenus, en majeure partie, par ses propres entreprises, soit sous forme de prêts et avances, d'obligations ou de capital-actions. L'actif financier total de l'ensemble des gouvernements, sous ces trois formes, s'élevait à \$21.9 milliards comparé à un investissement total de même nature de \$33.8 milliards, soit 64.8 %, à la fin de l'année financière terminée le plus près du 31 décembre 1974. Si l'on ajoute à ces montants les prêts au compte de fonds des changes et certaines valeurs des entreprises publiques détenues par le gouvernement, l'actif public consolidé consiste principalement en placements dans les entreprises et les agences publiques, soit \$30 milliards sur un actif total de \$55.5 milliards, ou 54 %.

Les placements dans les entreprises publiques sont légèrement moins importants pour le secteur provincial-local, soit 43.8 % par rapport à 54 % pour l'ensemble des gouvernements et des administrations locales.

On the liability side, Table 16 indicates that nearly 78% of all levels of government bonds and debentures are issued on the Canadian market. Including savings bonds and bonds issued directly to trustee pension plans and government enterprises, total issues in Canada amounted to 86.5% of total bonds and debentures issued up to 1974-75.

The Canada Pension Plan constitutes an important source of financing for provincial-local governments combined. Although borrowing outside Canada is more important at the provincial-local level than for all levels of government consolidated, the domestic market, including the federal government, trustee pension plans and government enterprises, have purchased 78% of all bonds and debentures issued as at the end of the fiscal year ending nearest to December 31, 1974.

Du côté passif, le tableau 16 indique que 78 % des obligations gouvernementales sont émises sur le marché intérieur. En réunissant à celles-ci les obligations épargne et les obligations du gouvernement émises directement aux caisses provinciales de retraite en fiducie et aux entreprises publiques, les émissions totales faites à l'intérieur du Canada formaient 86.5 % de la somme cumulative des obligations gouvernementales émises en 1974-75.

Le Régime de pension du Canada constitue une source importante de financement par l'emprunt pour le secteur provincial-local consolidé. Même si les emprunts sur le marché extérieur sont plus importants pour ce secteur que pour l'ensemble fédéral-provincial-local, l'on remarque que 78 % de ses obligations émises à la fin de l'année financière terminée le plus près du 31 décembre 1974 ont été écoulées sur le marché intérieur, c'est-à-dire le marché général des valeurs, les caisses provinciales de retraite en fiducie et les entreprises publiques.



PART I

Revenue and Expenditure

—

PREMIÈRE PARTIE

Les revenus et les dépenses

TABLE 1. Consolidated Government Revenue  
Fiscal Year Ended Nearest to December 31, 1974

No.	Revenue sources	All levels of government — L'ensemble des gouvernements et des administrations locales		
		Gross general revenue — Les revenus généraux bruts	Intergovernment transactions — Transactions intergouverne- mentales	Consolidated revenue — Les revenus consolidés
		(1)	(2)	(3)
		thousands of dollars		
	Taxes:			
1	Personal income taxes .....	17,326,006	—	17,326,006
2	Payroll tax .....	156,949	—	156,949
3	Corporation income taxes .....	6,723,309	—	6,723,309
4	Taxes on insurance premiums .....	101,007	—	101,007
5	Other taxes on corporations and businesses .....	587,246	—	587,246
6	Tax on certain payments or credits to non-residents .....	427,424	—	427,424
7	Real and personal property taxes .....	4,353,480	—	4,353,480
8	General sales taxes .....	7,465,364	—	7,465,364
9	Motive fuel taxes .....	1,444,139	—	1,444,139
10	Alcoholic beverages taxes .....	504,246	—	504,246
11	Tobacco taxes .....	890,759	—	890,759
12	Taxes on amusements and admissions to places of entertainment .....	80,455	—	80,455
13	Taxes on other commodities and services .....	169,149	—	169,149
14	Custom duties .....	1,808,860	—	1,808,860
15	Taxes on estates, successions and gifts .....	174,496	—	174,496
16	Hospital and medical care insurance premiums .....	697,628	—	697,628
17	Social insurance levies .....	2,344,559	—	2,344,559
18	Universal pension plan levies .....	1,613,716	—	1,613,716
19	Oil export tax .....	1,669,370	—	1,669,370
20	Other taxes .....	123,156	—	123,156
21	Total, taxes .....	48,661,318	—	48,661,318
	Natural resource revenue:			
22	Fish and game .....	31,793	—	31,793
23	Forests .....	254,743	—	254,743
24	Mines .....	327,533	—	327,533
25	Oil and gas .....	1,714,509	—	1,714,509
26	Water power .....	33,371	—	33,371
27	Other non-specified natural resources .....	35,773	—	35,773
28	Total, natural resource revenue .....	2,397,722	—	2,397,722
	Privileges, licences and permits:			
29	Liquor control and regulations .....	146,574	—	146,574
30	Motor vehicles .....	510,739	—	510,739
31	Concessions and franchises .....	77,034	—	77,034
32	Other .....	140,035	—	140,035
33	Total, privileges, licences and permits .....	874,382	—	874,382
34	Sales of goods and services .....	2,429,733	296,074	2,133,659
	Return on investments:			
35	Remittances from own enterprises .....	908,629	—	908,629
36	Interest .....	3,205,195	—	3,205,195
37	Dividends, foreign exchange and other .....	297,282	—	297,282
38	Total, return on investments .....	4,411,106	—	4,411,106
	Other revenue from own sources:			
39	Contributions to government employees' and teachers' pension plans operated by government .....	466,700	—	466,700
40	Postal revenue .....	611,200	—	611,200
41	Bullion and coinage .....	47,552	—	47,552
42	Fines and penalties .....	181,280	—	181,280
43	Miscellaneous .....	186,848	—	186,848
44	Total, other revenue from own sources .....	1,493,580	—	1,493,580
	Intergovernmental transfers:			
45	General purpose .....	3,104,747	3,104,747	—
46	Specific purpose .....	9,437,843	9,437,843	—
47	Total, intergovernmental transfers .....	12,542,590	12,542,590	—
	Transfers from government enterprises:			
48	Federal enterprises .....	28,027	—	28,027
49	Provincial enterprises .....	44,568	—	44,568
50	Local enterprises .....	15,962	—	15,962
51	Total, transfers from government enterprises .....	88,557	—	88,557
52	Total, gross general revenue .....	72,898,988	12,838,664	
53	Total, consolidated government revenue .....			60,060,324

TABLEAU 1. Revenus publics consolidés  
Année financière terminée le plus près du 31 décembre 1974

Provincial-local governments — Les gouvernements provinciaux et les administrations locales			Sources de revenu	N <sup>o</sup>
Gross general revenue — Les revenus généraux bruts	Intergovernment transactions — Transactions intergouvernementales	Consolidated revenue — Les revenus consolidés		
(4)	(5)	(6)		
milliers de dollars				
			Les impositions:	
5,615,716	—	5,615,716	Impôts sur le revenu des particuliers .....	1
156,949	—	156,949	Impôts sur la feuille de paye .....	2
1,887,592	—	1,887,592	Impôts sur le revenu des corporations .....	3
101,007	—	101,007	Taxes sur les primes d'assurance .....	4
587,246	—	587,246	Autres taxes diverses sur les corporations et les entreprises .....	5
—	—	—	Taxes sur certains paiements ou crédits remis à des non-résidents .....	6
4,353,480	—	4,353,480	Impôts sur la propriété foncière et personnelle .....	7
3,599,270	—	3,599,270	Taxes générales de vente .....	8
1,444,139	—	1,444,139	Taxes sur les carburants .....	9
1,882	—	1,882	Taxes sur les boissons alcooliques .....	10
265,867	—	265,867	Taxes sur le tabac .....	11
80,455	—	80,455	Taxes sur les spectacles et droits d'entrée dans des lieux de divertissements .....	12
137,732	—	137,732	Taxes sur divers biens et services .....	13
167,443	—	167,443	Droits de douane .....	14
697,628	—	697,628	Impôts sur les biens transmis par décès, sur les successions et sur les dons .....	15
674,358	—	674,358	Primes d'assurance-hospitalisation et d'assurance-maladie .....	16
400,446	—	400,446	Cotisations à divers régimes d'assurance sociale .....	17
—	—	—	Cotisations aux régimes universels de rentes .....	18
122,831	—	122,831	Taxes sur l'exportation de pétrole .....	19
20,294,041	—	20,294,041	Autres impositions .....	20
			Total des impositions .....	21
			Revenus tirés des ressources naturelles:	
29,919	—	29,919	Chasse et pêche .....	22
254,642	—	254,642	Forêt .....	23
319,795	—	319,795	Mines .....	24
1,707,611	—	1,707,611	Pétrole et gaz naturel .....	25
33,099	—	33,099	Ressources hydrauliques .....	26
31,344	—	31,344	Autres ressources naturelles non spécifiées .....	27
2,376,410	—	2,376,410	Total des revenus tirés des ressources naturelles .....	28
			Privilèges, droits et permis:	
146,574	—	146,574	Contrôle et réglementation du commerce des alcools .....	29
510,739	—	510,739	Véhicules automobiles .....	30
77,034	—	77,034	Concessions et franchises .....	31
115,909	—	115,909	Divers .....	32
850,256	—	850,256	Total des privilèges, droits et permis .....	33
1,489,236	682	1,488,554	Ventes de biens et de services .....	34
			Revenus de placement:	
886,324	—	886,324	Remises des entreprises publiques à leurs gouvernements respectifs .....	35
1,596,136	—	1,596,136	Intérêts .....	36
24,401	—	24,401	Dividendes, devises étrangères et autres revenus de placement .....	37
2,506,861	—	2,506,861	Total des revenus de placement .....	38
			Autres revenus de propres sources:	
213,725	—	213,725	Cotisations des fonctionnaires et des enseignants aux régimes de pension gérés par le gouvernement .....	39
—	—	—	Revenu postal .....	40
—	—	—	Lingots et monnayage .....	41
165,895	—	165,895	Amendes et pénalités .....	42
178,950	—	178,950	Divers .....	43
558,570	—	558,570	Total des autres revenus de propres sources .....	44
			Transferts intergouvernementaux:	
3,104,747	780,739	2,324,008	À des fins générales .....	45
9,437,843	5,163,118	4,274,725	À des fins spécifiques .....	46
12,542,590	5,943,857	6,598,733	Total des transferts intergouvernementaux .....	47
			Transferts des entreprises publiques:	
28,027	—	28,027	Entreprises fédérales .....	48
44,568	—	44,568	Entreprises provinciales .....	49
15,962	—	15,962	Entreprises locales .....	50
88,557	—	88,557	Total des transferts des entreprises publiques .....	51
40,706,521	5,944,539		Total des revenus généraux bruts .....	52
		34,761,982	Total des revenus publics consolidés .....	53

TABLE 2. Consolidated Government Expenditure  
Fiscal Year Ended Nearest to December 31, 1974

Function		All levels of government		
		L'ensemble des gouvernements et des administrations locales		
		Gross general expenditure	Intergovernment transactions	Consolidated expenditure
		Les dépenses générales brutes	Transactions intergouvernementales	Les dépenses consolidées
No.		(1)	(2)	(3)
thousands of dollars				
General government:				
1	Executive and legislative .....	202,970	—	202,970
2	Administrative .....	2,642,192	778	2,641,414
3	Contributions to trustee pension plans and pension payments from government operated pension plans.	940,717	—	940,717
4	Other .....	308,557	5,784	302,773
5	Total, general government .....	4,094,436	6,562	4,087,874
Protection of persons and property:				
6	National defence .....	2,289,739	1,500	2,288,239
7	Courts of law .....	274,836	10,429	264,407
8	Correctional services .....	348,669	833	347,836
9	Police services .....	1,181,110	127,035	1,054,075
10	Firefighting services .....	377,596	1,682	375,914
11	Regulatory services .....	275,191	1,490	273,701
12	Other .....	222,006	16,886	205,120
13	Total, protection of persons and property .....	4,969,147	159,855	4,809,292
Transportation and communications:				
14	Air .....	572,095	3,503	568,592
15	Road .....	4,204,066	511,036	3,693,030
16	Rail .....	421,807	—	421,807
17	Water .....	392,837	72	392,765
18	Telecommunications .....	61,281	—	61,281
19	Postal services .....	801,404	—	801,404
20	Other .....	74,637	355	74,282
21	Total, transportation and communications .....	6,528,127	514,966	6,013,161
Health:				
22	Hospital care .....	6,512,067	1,712,173	4,799,894
23	Medical care .....	2,762,646	807,218	1,955,428
24	Preventive services .....	342,401	58,745	283,656
25	Other .....	323,432	4,916	318,516
26	Total, health .....	9,940,546	2,583,052	7,357,494
Social welfare:				
27	Universal pension plans .....	588,472	—	588,472
28	Old age security .....	3,444,474	—	3,444,474
29	Veterans' benefits .....	638,932	—	638,932
30	Unemployment insurance .....	2,521,253	—	2,521,253
31	Family allowances .....	1,923,724	—	1,923,724
32	Workmen's compensation .....	472,225	—	472,225
33	Assistance to the handicapped and needy .....	3,727,568	981,225	2,746,343
34	Other .....	995,535	31,557	963,978
35	Total, social welfare .....	14,312,183	1,012,782	13,299,401
Education:				
36	Elementary and secondary .....	9,838,209	3,549,286	6,288,923
37	Post-secondary .....	2,751,953	564,837	2,187,116
38	Special retraining services .....	405,388	215,914	189,474
39	Other .....	231,735	104,806	126,929
40	Total, education .....	13,227,285	4,434,843	8,792,442
Natural resources:				
41	Fish and game .....	225,985	5,083	220,902
42	Forests .....	236,423	255	236,168
43	Mines .....	58,419	1,956	56,463
44	Oil and gas .....	1,314,571	111,111	1,203,460
45	Water power .....	51,719	6,809	44,910
46	Other .....	318,781	3,415	315,366
47	Total, natural resources .....	2,205,898	128,629	2,077,269

TABLEAU 2. Dépenses publiques consolidées  
Année financière terminée le plus près du 31 décembre 1974

Provincial-local governments — Les gouvernements provinciaux et les administrations locales			Fonction	N <sup>o</sup>
Gross general expenditure — Les dépenses générales brutes	Intergovernment transactions — Transactions intergouvernementales	Consolidated expenditure — Les dépenses consolidées		
(4)	(5)	(6)		
milliers de dollars				
111,600	—	111,600	L'Administration:	
1,668,873	510	1,668,363	L'exécutif et le législatif .....	1
511,024	—	511,024	La gestion .....	2
92,893	5,784	87,109	Contributions aux caisses de retraite en fiducie et pensions versées en vertu des régimes de pension gérés par le gouvernement.	3
2,384,390	6,294	2,378,096	Divers .....	4
			Total des dépenses pour l'Administration .....	5
—	—	—	Protection de la personne et de la propriété:	
219,585	—	219,585	Défense nationale .....	6
204,801	833	203,968	Cours de justice .....	7
856,158	48,849	807,309	Tribunaux correctionnels .....	8
377,591	1,682	375,909	Police .....	9
246,471	1,490	244,981	Lutte contre les incendies .....	10
174,676	16,886	157,790	Services de réglementations .....	11
			Divers .....	12
2,079,282	69,740	2,009,542	Total des dépenses pour la protection de la personne et de la propriété .....	13
9,659	149	9,510	Transports et communications:	
4,133,099	469,676	3,663,423	Transport aérien .....	14
15,710	—	15,710	Transport routier .....	15
140,358	72	140,286	Transport par chemin de fer .....	16
1,928	—	1,928	Transport par eau .....	17
—	—	—	Télécommunications .....	18
33,174	355	32,819	Services des postes .....	19
4,333,928	470,252	3,863,676	Divers .....	20
			Total des dépenses pour les transports et les communications .....	21
5,201,741	402,941	4,798,800	Santé:	
1,968,248	12,820	1,955,428	Soins hospitaliers .....	22
275,889	48,055	227,834	Soins médicaux .....	23
198,199	2,688	195,511	Soins préventifs .....	24
7,644,077	466,504	7,177,573	Divers .....	25
			Total des dépenses pour la santé .....	26
189,100	—	189,100	Bien-être social:	
—	—	—	Régimes universels de rentes .....	27
—	—	—	Pension de vieillesse .....	28
31,786	—	31,786	Prestations aux anciens combattants .....	29
99,670	—	99,670	Assurance-chômage .....	30
465,321	—	465,321	Allocations familiales .....	31
2,772,412	243,266	2,529,146	Prestations d'accident du travail .....	32
675,049	12,864	662,185	Allocations aux handicapés et aux nécessiteux .....	33
4,233,338	256,130	3,977,208	Divers .....	34
			Total des dépenses pour le bien-être social .....	35
9,673,579	3,547,162	6,126,417	Éducation:	
2,194,847	50,560	2,144,287	Élémentaire et secondaire .....	36
190,199	—	190,199	Postsecondaire .....	37
129,403	11,707	117,696	Services particuliers de recyclage .....	38
12,188,028	3,609,429	8,578,599	Divers .....	39
			Total des dépenses pour l'éducation .....	40
85,217	103	85,114	Ressources naturelles:	
235,458	139	235,319	Chasse et pêche .....	41
37,423	260	37,163	Forêt .....	42
40,405	—	40,405	Mines .....	43
44,852	25	44,827	Pétrole et gaz naturel .....	44
180,414	2,889	177,525	Énergie hydraulique .....	45
623,769	3,416	620,353	Divers .....	46
			Total des dépenses pour les ressources naturelles .....	47

TABLE 2. Consolidated Government Expenditure - Concluded  
Fiscal Year Ended Nearest to December 31, 1974

No.	Function	All levels of government - L'ensemble des gouvernements et des administrations locales		
		Gross general expenditure - Les dépenses générales brutes	Intergovernment transactions - Transactions intergouverne- mentales	Consolidated expenditure - Les dépenses consolidées
		(1)	(2)	(3)
		thousands of dollars		
	Agriculture, trade and industry, and tourism:			
48	Agriculture .....	1,523,078	129,839	1,393,239
49	Trade and industry .....	679,052	109,878	569,174
50	Tourism .....	88,807	249	88,558
51	Total, agriculture, trade and industry, and tourism .....	2,290,937	239,966	2,050,971
	Environment:			
52	Water purification and supply .....	679,955	51,906	628,049
53	Sewage collection and disposal .....	522,158	32,049	490,109
54	Garbage and waste collection and disposal .....	169,751	-	169,751
55	Pollution control .....	100,859	23,573	77,286
56	Other .....	252,403	3,265	249,138
57	Total, environment .....	1,725,126	110,793	1,614,333
	Recreation and culture:			
58	Recreational facilities .....	904,895	36,023	868,872
59	Cultural facilities .....	428,979	20,868	408,111
60	Other .....	158,184	2,898	155,286
61	Total, recreation and culture .....	1,492,058	59,789	1,432,269
	Labour, employment and immigration:			
62	Labour and employment .....	313,062	17,990	295,072
63	Immigration .....	47,276	-	47,276
64	Other .....	36,945	-	36,945
65	Total, labour, employment and immigration .....	397,283	17,990	379,293
	Housing:			
66	General assistance .....	461,549	42,837	418,712
67	Home buyer assistance .....	38,449	-	38,449
68	Real property tax subsidies .....	87,183	-	87,183
69	Total, housing .....	587,181	42,837	544,344
70	Foreign affairs and international assistance .....	584,108	-	584,108
71	Supervision and development of regions and localities .....	482,513	198,525	283,988
72	Research establishments .....	346,424	-	346,424
73	General purpose intergovernmental transfers .....	3,427,219	3,427,219	-
74	Transfers to own enterprises .....	714,507	-	714,507
	Debt charges:			
75	Interest .....	4,550,901	-	4,550,901
76	Other .....	144,392	-	144,392
77	Total, debt charges .....	4,695,293	-	4,695,293
78	Other expenditure .....	215,748	-	215,748
79	Total, gross general expenditure .....	72,236,019	12,937,808	
80	Total, consolidated government expenditure .....			59,298,211

TABLEAU 2. Dépenses publiques consolidées - fin  
Année financière terminée le plus près du 31 décembre 1974

Provincial-local governments — Les gouvernements provinciaux et les administrations locales			Fonction	N°
Gross general expenditure — Les dépenses générales brutes	Intergovernment transactions — Transactions intergouvernementales	Consolidated expenditure — Les dépenses consolidées		
(4)	(5)	(6)		
milliers de dollars				
560,627	11,237	549,390	Agriculture, commerce, industrie et tourisme:	
174,938	5,855	169,083	Agriculture .....	48
65,806	—	65,806	Commerce et industrie .....	49
			Tourisme .....	50
801,371	17,092	784,279	Total des dépenses pour l'agriculture, le commerce, l'industrie et le tourisme .....	51
			Environnement:	
678,902	51,853	627,049	Approvisionnement d'eau et épuration de l'eau .....	52
490,109	—	490,109	Canalisations d'égout et traitement des eaux vannes .....	53
169,751	—	169,751	Enlèvement et destruction des ordures ménagères et des déchets .....	54
77,586	23,573	54,013	Contrôle de la pollution .....	55
38,931	372	38,559	Divers .....	56
1,455,279	75,798	1,379,481	Total des dépenses pour l'environnement .....	57
			Récréation et culture:	
841,526	35,806	805,720	Installations récréatives .....	58
302,840	20,828	282,012	Installations culturelles .....	59
73,529	2,190	71,339	Divers .....	60
1,217,895	58,824	1,159,071	Total des dépenses pour la récréation et la culture .....	61
			Travail, emploi et immigration:	
50,843	141	50,702	Travail et emploi .....	62
2,008	—	2,008	Immigration .....	63
—	—	—	Divers .....	64
52,851	141	52,710	Total des dépenses pour le travail, l'emploi et l'immigration .....	65
			Logement:	
249,299	22,581	226,718	Aide générale .....	66
38,449	—	38,449	Aide aux acheteurs de maison .....	67
87,183	—	87,183	Subventions relatives à l'impôt foncier .....	68
374,931	22,581	352,350	Total des dépenses pour le logement .....	69
—	—	—	Affaires extérieures et aide à l'étranger .....	70
330,997	144,204	186,793	Contrôle et mise en valeur des régions et des localités .....	71
20,165	—	20,165	Établissements de recherche .....	72
731,539	731,539	—	Transferts intergouvernementaux à des fins générales .....	73
233,677	—	233,677	Transferts des gouvernements à leurs propres entreprises .....	74
			Service de la dette:	
2,324,072	—	2,324,072	Intérêts .....	75
100,125	—	100,125	Autres dépenses .....	76
2,424,197	—	2,424,197	Total du service de la dette .....	77
215,111	—	215,111	Diverses autres dépenses .....	78
41,344,825	5,931,944		Total des dépenses générales brutes .....	79
		35,412,881	Total des dépenses publiques consolidées .....	80

TABLE 3. Distribution of Consolidated Government Revenue by Major Sources  
Fiscal Year Ended Nearest to December 31, 1974

TABLEAU 3. Répartition des revenus publics consolidés selon les principales sources  
Année financière terminée le plus près du 31 décembre 1974

Revenue source — Sources de revenu	All levels of government — L'ensemble des gouvernements et des administrations locales		Provincial-local governments — Les gouvernements provinciaux et les administrations locales	
	Amount — Montant	Per cent — Pourcentage	Amount — Montant	Per cent — Pourcentage
	\$'000		\$'000	
Taxes — Impôts:				
Personal income taxes — Impôts sur le revenu des particuliers .....	17,326,006	28.9	5,615,716	16.2
Corporation income taxes — Impôts sur le revenu des corporations .....	6,723,309	11.2	1,887,592	5.4
Real and personal property taxes — Impôts sur la propriété foncière et personnelle .....	4,353,480	7.2	4,353,480	12.5
General sales taxes — Taxes générales de vente	7,465,364	12.4	3,599,270	10.3
Motive fuel taxes — Taxes sur les carburants .	1,444,139	2.4	1,444,139	4.2
Alcoholic beverages and tobacco taxes — Taxes sur les boissons alcooliques et le tabac ....	1,395,005	2.3	267,749	.8
Custom duties — Droits de douane .....	1,808,860	3.0	—	—
Other taxes — Divers autres impôts .....	8,145,155	13.6	3,126,095	9.0
Taxes — Total — Impôts .....	48,661,318	81.0	20,294,041	58.4
Intergovernmental transfers — Transferts inter-gouvernementaux .....	—	—	6,598,733	19.0
Interest — Intérêts .....	3,205,195	5.3	1,596,136	4.6
Other non-tax revenue — Divers autres revenus de sources non fiscales .....	8,193,811	13.7	6,273,072	18.0
Consolidated government revenue — Revenus publics consolidés .....	60,060,324	100.0	34,761,982	100.0

TABLE 4. Distribution of Consolidated Expenditure by Major Functions  
Fiscal Year Ended Nearest to December 31, 1974

TABLEAU 4. Répartition des dépenses publiques consolidées selon les principales fonctions  
Année financière terminée le plus près du 31 décembre 1974

Function — Fonction	All levels of governments — L'ensemble des gouvernements et des administrations locales		Provincial-local governments — Les gouvernements provinciaux et les administrations locales	
	Amount — Montant	Per cent — Pourcentage	Amount — Montant	Per cent — Pourcentage
	\$'000		\$'000	
General government — L'Administration .....	4,087,874	6.9	2,378,096	6.7
Protection of persons and property — Protection de la personne et de la propriété .....	4,809,292	8.1	2,009,542	5.7
Transportation and communications — Transports et communications .....	6,013,161	10.2	3,863,676	10.9
Health — Santé .....	7,357,494	12.4	7,177,573	20.3
Social welfare — Bien-être social .....	13,299,401	22.4	3,977,208	11.2
Education — Éducation .....	8,792,442	14.8	8,578,599	24.2
Natural resources — Ressources naturelles .....	2,077,269	3.5	620,353	1.8
Agriculture, trade and industry, and tourism — Agriculture, commerce, industrie et tourisme ..	2,050,971	3.5	784,279	2.2
Environment — Environnement .....	1,614,333	2.7	1,379,481	3.9
Recreation and culture — Récréation et culture ..	1,432,269	2.4	1,159,071	3.3
Debt charges — Service de la dette .....	4,695,293	7.9	2,424,197	6.8
Other expenditure — Autres dépenses .....	3,068,412	5.2	1,060,806	3.0
Consolidated government expenditure — Total — Dépenses publiques consolidées .....	59,298,211	100.0	35,412,881	100.0

TABLE 5. Consolidated Government Revenue by Major Sources, 1965-1975, Total and Per Capita  
Fiscal Years Ended Nearest to December 31

(thousands of dollars, except per capita figures)

No.		1965	1966	1967	1968	1969	1970
		All levels of government					
1	Taxes:						
2	Personal income taxes .....	3,471,709	4,187,572	5,111,631	6,098,732	7,730,564	9,147,740
	Per capita .....	177	209	251	294	368	430
3	Corporation income taxes .....	2,282,356	2,278,643	2,416,609	2,873,366	3,700,667	3,189,438
4	Per capita .....	116	114	119	139	176	150
5	Real and personal property taxes .....	2,006,112	2,156,997	2,388,075	2,674,056	2,974,311	3,210,940
6	Per capita .....	102	108	117	129	142	151
7	General sales taxes .....	2,730,554	3,082,723	3,405,235	3,493,849	3,973,603	4,071,577
8	Per capita .....	139	154	167	169	189	191
9	Motive fuel taxes .....	679,593	743,603	792,909	944,309	1,020,956	1,093,934
10	Per capita .....	35	37	39	46	49	51
11	Alcoholic beverages and tobacco taxes ..	742,397	792,516	837,006	957,258	993,583	1,080,851
12	Per capita .....	38	40	41	46	47	51
13	Custom duties .....	685,519	777,586	746,437	761,681	818,283	814,544
14	Per capita .....	35	39	37	37	39	38
15	Social insurance levies .....	544,875	603,083	634,353	717,703	801,748	815,005
16	Per capita .....	28	30	31	35	38	38
17	Universal pension plans levies .....	125,131	789,272	867,699	942,454	1,006,169	1,085,944
18	Per capita .....	6	39	42	45	48	51
19	Oil export tax .....	—	—	—	—	—	—
20	Per capita .....	—	—	—	—	—	—
21	Other taxes .....	848,453	1,022,051	1,222,847	1,384,767	1,785,795	2,079,942
22	Per capita .....	43	51	60	67	85	98
23	Total taxes .....	14,116,699	16,434,046	18,422,801	20,848,175	24,805,679	26,589,915
24	Per capita .....	719	821	904	1,007	1,181	1,249
25	Natural resources revenue .....	520,443	521,944	510,665	611,366	637,582	609,724
26	Per capita .....	27	26	25	30	30	29
27	Return on investments .....	889,398	1,055,290	1,226,332	1,518,109	1,873,339	2,263,906
28	Per capita .....	45	53	60	73	89	106
29	Other non-tax revenue .....	1,478,706	1,592,620	1,925,517	2,192,416	2,502,767	2,710,609
30	Per capita .....	75	79	95	106	119	127
31	Total, consolidated revenue .....	17,005,246	19,603,900	22,085,315	25,170,066	29,819,367	32,174,154
32	Per capita .....	866	979	1,084	1,216	1,419	1,511
33	Population as of June 1st of each year ... ('000)	19,644	20,015	20,378	20,701	21,001	21,297

(1) Estimates based on actual federal government data and revised estimated data of provincial and local governments.

TABLEAU 5. Les revenus publics consolidés selon les principales sources, 1965-1975, total et par habitant  
Années financières terminées le plus près du 31 décembre

(milliers de dollars sauf les chiffres par habitant)

1971	1972	1973	1974	1975(1)		Nº
L'ensemble des gouvernements et des administrations locales						
10,194,479 473	12,007,267 550	13,616,120 616	17,326,006 772	19,193,198 842	Impôts:	
					Impôts le revenu des particuliers .....	1
					Par habitant .....	2
3,181,456 147	3,897,482 179	4,914,210 222	6,723,309 300	7,921,025 347	Impôts sur le revenu des corporations .....	3
					Par habitant .....	4
3,424,401 159	3,707,760 170	3,909,455 177	4,353,480 194	5,069,913 222	Impôts sur la propriété foncière et personnelle ....	5
					Par habitant .....	6
4,664,315 216	5,384,868 247	6,598,816 299	7,465,364 333	7,205,542 316	Taxes générales de vente .....	7
					Par habitant .....	8
1,167,748 54	1,270,714 58	1,419,401 64	1,444,139 64	1,961,901 86	Taxes sur les carburants .....	9
					Par habitant .....	10
1,156,900 54	1,230,004 56	1,321,578 60	1,395,005 62	1,475,946 65	Taxes sur les boissons alcooliques et le tabac .....	11
					Par habitant .....	12
988,599 46	1,181,837 54	1,384,648 63	1,808,860 81	1,887,212 83	Droits de douanes .....	13
					Par habitant .....	14
910,181 42	1,142,354 52	1,524,147 69	2,344,559 104	2,745,012 120	Cotisations à divers régimes d'assurance sociale ...	15
					Par habitant .....	16
1,126,472 52	1,210,480 56	1,355,255 61	1,613,716 72	1,991,098 87	Cotisations aux régimes universels de rentes .....	17
					Par habitant .....	18
— —	— —	286,617 13	1,669,370 74	1,062,930 47	Taxes sur l'exportation de pétrole .....	19
					Par habitant .....	20
2,150,168 100	2,118,202 97	2,230,516 101	2,517,510 112	2,801,820 123	Autres impositions .....	21
					Par habitant .....	22
28,964,719	33,150,968	38,560,763	48,661,318	53,315,597	Total des impositions .....	23
1,343	1,519	1,745	2,168	2,338	Par habitant .....	24
648,705 30	799,538 37	1,251,799 57	2,397,722 107	2,694,685 118	Revenus tirés des ressources naturelles .....	25
					Par habitant .....	26
2,696,945 125	3,015,974 138	3,546,295 160	4,411,106 197	4,958,541 218	Revenus de placements .....	27
					Par habitant .....	28
3,063,975 142	3,624,517 166	4,354,213 197	4,590,178 204	4,922,214 216	Autres revenus de sources non fiscales .....	29
					Par habitant .....	30
35,374,344	40,590,997	47,713,070	60,060,324	65,891,037	Total des revenus consolidés .....	31
1,640	1,860	2,159	2,676	2,890	Par habitant .....	32
21,569	21,821	22,095	22,446	22,800	('000) Population au 1 <sup>er</sup> juin de chaque année .....	33

(1) Estimations calculées d'après les données mêmes du gouvernement fédéral et les prévisions révisées des gouvernements provinciaux et des administrations locales.

TABLE 6. Consolidated Government Expenditure by Major Functions, 1965-1975, Total and Per Capita  
Fiscal Years Ended Nearest to December 31

(thousands of dollars, except per capita figures)

No.		1965	1966	1967	1968	1969	1970
		All levels of government					
1	General government .....	872,105	1,042,498	1,174,601	1,456,582	1,606,818	1,972,797
2	Per capita .....	44	52	58	70	77	93
3	Protection of persons and property .....	2,205,999	2,351,801	2,573,214	2,647,994	2,821,101	3,078,644
4	Per capita .....	112	118	126	128	134	145
5	Transportation and communications .....	2,388,831	2,661,939	2,712,116	2,931,432	3,068,889	3,246,636
6	Per capita .....	122	133	133	142	146	152
7	Health .....	1,677,348	1,995,108	2,325,368	2,712,637	3,473,970	4,262,416
8	Per capita .....	85	100	114	131	165	200
9	Social welfare .....	3,049,973	3,329,800	3,943,797	4,463,291	4,892,633	5,808,268
10	Per capita .....	155	166	194	216	233	273
11	Education .....	2,547,005	3,294,215	4,237,598	4,825,856	5,536,775	5,993,650
12	Per capita .....	130	165	208	233	264	281
13	Natural resources .....	332,175	432,684	510,946	483,881	519,437	537,839
14	Per capita .....	17	22	25	23	25	25
15	Recreation and culture .....	244,309	336,548	410,782	432,828	493,692	584,157
16	Per capita .....	12	17	20	21	24	27
17	Housing .....	50,013	97,545	93,603	175,959	254,408	296,118
18	Per capita .....	3	5	5	9	12	14
19	Foreign affairs .....	158,707	251,373	217,550	210,378	251,779	289,123
20	Per capita .....	8	12	11	10	12	14
21	Debt charges .....	1,404,113	1,510,808	1,678,106	2,057,696	2,293,010	2,617,704
22	Per capita .....	72	75	82	99	109	123
23	Other expenditures .....	1,726,727	2,013,286	2,245,373	2,403,645	2,782,507	2,796,231
24	Per capita .....	88	100	110	116	132	131
25	Consolidated government expenditure .....	16,657,305	19,317,605	22,123,054	24,802,179	27,995,019	31,483,583
26	Per capita .....	848	965	1,086	1,198	1,333	1,478
27	Population as of June 1st of each year ... ('000)	19,644	20,015	20,378	20,701	21,001	21,297

(1) Estimates based on actual federal government data and revised estimated data of provincial and local governments.

TABLEAU 6. Dépenses publiques consolidées selon les principales fonctions, 1965-1975, total et par habitant  
Années financières terminées le plus près du 31 décembre

(milliers de dollars, sauf les chiffres par habitant)

1971	1972	1973	1974	1975(1)		Nº
L'ensemble des gouvernements et des administrations locales						
2,284,027 106	2,506,136 114	2,916,406 132	4,087,874 182	4,396,108 193	\$ L'Administration .....	1
					Par habitant .....	2
3,374,435 156	3,650,040 167	4,178,242 189	4,809,292 214	5,670,461 249	\$ Protection de la personne et de la propriété .....	3
					Par habitant .....	4
3,682,950 171	4,084,191 187	4,791,817 217	6,013,161 268	6,749,567 296	\$ Transports et communications .....	5
					Par habitant .....	6
4,886,153 227	5,477,993 251	6,069,434 275	7,357,494 328	8,999,831 394	\$ Santé .....	7
					Par habitant .....	8
6,967,784 323	8,665,608 397	10,539,526 477	13,299,401 592	16,072,476 705	\$ Bien-être social .....	9
					Par habitant .....	10
6,538,472 303	6,953,040 319	7,303,057 331	8,792,442 392	10,261,222 450	\$ Éducation .....	11
					Par habitant .....	12
629,368 29	720,278 33	878,515 40	2,077,269 93	2,789,074 122	\$ Ressources naturelles .....	13
					Par habitant .....	14
759,789 35	910,756 42	1,153,122 52	1,432,269 64	1,725,764 75	\$ Récréation et culture .....	15
					Par habitant .....	16
509,645 24	427,583 20	449,800 20	544,344 24	1,024,413 45	\$ Logement .....	17
					Par habitant .....	18
311,499 14	385,396 18	439,055 20	584,108 26	747,706 33	\$ Affaires extérieures .....	19
					Par habitant .....	20
3,069,402 142	3,374,873 154	3,934,873 178	4,695,293 209	5,488,915 241	\$ Service de la dette .....	21
					Par habitant .....	22
3,313,673 154	3,852,660 177	4,359,126 197	5,605,264 250	7,127,908 313	\$ Autres dépenses .....	23
					Par habitant .....	24
36,327,197 1,684	41,008,554 1,879	47,012,973 2,128	59,298,211 2,642	71,053,445 3,116	\$ Dépenses publiques consolidées .....	25
					Par habitant .....	26
21,569	21,821	22,095	22,446	22,800	( '000) Population au 1 <sup>er</sup> juin de chaque année .....	27

(1) Estimations calculées d'après les données mêmes du gouvernement fédéral et les prévisions révisées des gouvernements provinciaux et des administrations locales.

TABLE 7. Consolidated Provincial-local Government Revenue, by Province  
Fiscal Year Ended Nearest to December 31, 1974

No.	Revenue source	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Québec	Ontario	Manitoba
		Terre-Neuve	Île-du-Prince-Édouard	Nouvelle-Écosse	Nouveau-Brunswick			
		thousands of dollars						
	Taxes:							
1	Personal income taxes .....	59,944	11,322	122,606	90,987	2,367,248	1,750,790	203,908
2	Payroll tax .....	—	—	—	—	156,949	—	—
3	Corporation income taxes .....	21,470	3,045	30,639	25,350	422,029	742,305	77,221
4	Taxes on insurance premiums .....	4,977	319	2,716	2,792	24,184	42,000	4,014
5	Other taxes on corporations and businesses .....	4,123	142	7,719	—	135,274	345,218	15,234
6	Tax on certain payments or credits to non-residents .....	—	—	—	—	—	—	—
7	Real and personal property taxes .....	13,350	8,167	104,034	69,645	1,036,790	1,770,233	214,871
8	General sales taxes .....	96,558	15,843	102,987	90,177	1,049,901	1,568,829	144,536
9	Motive fuel taxes .....	32,977	7,973	53,844	45,339	395,208	571,644	55,571
10	Alcoholic beverages taxes .....	—	1,503	—	—	—	—	—
11	Tobacco taxes .....	10,667	1,151	8,660	6,647	79,040	101,450	14,391
12	Taxes on amusements and admissions to places of entertainment .....	37	594	2,372	1,568	30,038	34,088	2,476
13	Taxes on other commodities and services .....	—	—	1,313	—	117,838	—	7,724
14	Custom duties .....	—	—	—	—	—	—	—
15	Taxes on estates, successions and gifts .....	1,181	—	3,190	2,157	44,215	79,156	5,870
16	Hospital and medical care insurance premiums .....	—	—	—	—	—	548,096	—
17	Social insurance levies .....	7,910	1,223	11,837	13,073	185,033	282,991	18,752
18	Universal pension plans levies .....	—	—	—	—	400,446	—	—
19	Other taxes .....	1,864	255	2,409	54	15,062	61,896	3,531
20	Total, taxes .....	255,058	51,537	454,326	347,889	6,459,255	7,898,696	768,099
	Natural resource revenue:							
21	Fish and game .....	656	50	519	909	5,984	11,035	1,214
22	Forests .....	901	—	1,853	6,292	24,965	22,458	1,088
23	Mines .....	3,066	—	665	2,179	26,101	154,190	20,582
24	Oil and gas .....	6	204	—	—	616	881	9,248
25	Water power .....	1,541	—	547	22	6,516	13,874	3,248
26	Other non-specified natural resources .....	219	105	153	967	4,948	8,145	1,438
27	Total, natural resource revenue .....	6,389	359	3,737	10,369	69,130	210,583	36,818
	Privileges, licences and permits:							
28	Liquor control and regulations .....	12,915	71	1,221	1,262	45,779	73,466	5,042
29	Motor vehicles .....	7,476	2,090	18,082	14,928	114,804	219,932	19,350
30	Concessions and franchises .....	231	115	1,185	814	9,028	20,369	1,541
31	Other .....	603	468	1,586	1,128	28,052	35,391	5,748
32	Total, privileges, licences and permits .....	21,225	2,744	22,074	18,132	197,663	349,158	31,681
33	Sales of goods and services .....	25,501	12,841	47,259	27,885	378,711	467,757	69,075
	Return on investments:							
34	Remittances from own enterprises .....	14,328	4,277	39,381	27,218	212,529	228,554	41,337
35	Interest .....	25,275	6,911	62,893	27,204	388,960	561,500	86,128
36	Dividends, foreign exchange and other .....	1,412	—	201	965	2,278	19,379	—
37	Total, return on investment .....	41,015	11,188	102,475	55,387	603,767	809,433	127,465
	Other revenue from own sources:							
38	Contributions to government employees' and teachers' pension plans operated by governments .....	7,363	—	98	3,668	104,493	39,163	51
39	Postal revenue .....	—	—	—	—	—	—	—
40	Bullion and coinage .....	—	—	—	—	—	—	—
41	Fines and penalties .....	1,873	635	4,675	2,869	43,960	65,649	7,143
42	Miscellaneous .....	5,493	144	3,586	1,483	68,652	62,039	10,196
43	Total, other revenue from own sources .....	14,729	779	8,359	8,020	217,105	166,851	17,390
	Transfers from government enterprises:							
44	Federal enterprises .....	195	251	3,303	—	17,412	4,106	1,045
45	Provincial enterprises .....	104	—	4,430	—	4,514	25,411	4,208
46	Local enterprises .....	—	—	—	—	4,896	10,025	—
47	Total, transfers from government enterprises .....	299	251	7,733	—	26,822	39,542	5,253
	Transfers from the federal government:							
48	General purpose .....	199,626	46,880	240,679	191,016	870,040	103,356	162,542
49	Specific purpose .....	171,585	40,650	177,763	177,677	980,591	1,484,540	208,493
50	Total, transfers from the federal government .....	371,211	87,530	418,442	368,693	1,850,631	1,587,896	371,035
51	Total, consolidated provincial-local revenue .....	735,427	167,229	1,064,405	836,375	9,803,084	11,529,916	1,426,816

TABLEAU 7. Revenus publics provinciaux-locaux consolidés, par province  
Année financière terminée le plus près du 31 décembre 1974

Saskatchewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territories — Territoires du Nord- Ouest	Total	Sources de revenu	No
milliers de dollars							
157,649	347,386	503,876	—	—	5,615,716	Les impositions:	
—	—	—	—	—	156,949	Impôts sur le revenu des particuliers .....	1
46,993	275,565	242,975	—	—	1,887,592	Impôts sur la feuille de paye .....	2
4,125	7,578	8,289	13	—	101,007	Impôts sur le revenu des corporations .....	3
11,774	30,934	36,364	—	464	587,246	Taxes sur les primes d'assurance .....	4
—	—	—	—	—	—	Autres taxes diverses sur les corporations et les entreprises .....	5
177,012	322,039	631,510	2,887	2,942	4,353,480	Taxes sur certains paiements ou crédits remis à des non-résidents ..	6
124,630	—	405,809	—	—	3,599,270	Impôts sur la propriété foncière et personnelle .....	7
47,021	80,277	147,800	3,395	3,090	1,444,139	Taxes générales de vente .....	8
—	—	—	379	—	1,882	Taxes sur les carburants .....	9
7,246	14,611	21,272	288	444	265,867	Taxes sur les boissons alcooliques .....	10
1,088	3,419	4,675	—	—	80,455	Taxes sur le tabac .....	11
—	—	9,400	—	1,457	137,732	Taxes sur les spectacles et droits d'entrée dans des lieux de diver-	12
—	—	—	—	—	—	tissements.	
6,769	—	24,905	—	—	167,443	Taxes sur divers biens et services .....	13
—	59,558	89,210	764	—	697,628	Droits de douane .....	14
18,581	45,701	89,257	—	—	674,358	Impôts sur les biens transmis par décès, sur les successions et sur	15
—	—	—	—	—	400,446	les dons.	
14,988	9,767	13,002	3	—	122,831	Primes d'assurance-hospitalisation et d'assurance-maladie .....	16
—	—	—	—	—	—	Cotisations à divers régimes d'assurance sociale .....	17
—	—	—	—	—	—	Cotisations aux régimes universels de rentes .....	18
—	—	—	—	—	—	Autres impositions diverses .....	19
617,876	1,196,835	2,228,344	7,729	8,397	20,294,041	Total des impositions .....	20
—	—	—	—	—	—	Revenus tirés des ressources naturelles:	
1,658	2,124	5,560	152	58	29,919	Chasse et pêche .....	21
1,960	9,877	185,232	—	16	254,642	Forêt .....	22
57,080	4,157	51,775	—	—	319,795	Mines .....	23
224,098	1,386,549	86,009	—	—	1,707,611	Pétrole et gaz naturel .....	24
830	368	6,153	—	—	33,099	Ressources hydrauliques .....	25
7,201	3,784	4,316	—	68	31,344	Autres ressources naturelles non spécifiées .....	26
292,827	1,406,859	339,045	152	142	2,376,410	Total des revenus tirés des ressources naturelles .....	27
—	—	—	—	—	—	Privilèges, droits et permis:	
337	4,292	2,018	35	136	146,574	Contrôle et réglementation du commerce des alcools .....	28
19,796	37,956	54,254	1,371	700	510,739	Véhicules automobiles .....	29
1,425	14,869	27,135	30	292	77,034	Concessions et franchises .....	30
3,294	14,022	25,129	328	160	115,909	Divers .....	31
24,852	71,139	108,536	1,764	1,288	850,256	Total des privilèges, droits et permis .....	32
64,882	173,883	209,862	2,483	8,415	1,488,554	Ventes de biens et de services .....	33
—	—	—	—	—	—	Revenus de placement:	
54,638	111,494	147,060	1,810	3,698	886,324	Remises des entreprises publiques à leurs gouvernements respectifs	34
88,048	176,946	169,677	1,044	1,550	1,596,136	Intérêts .....	35
—	163	3	—	—	24,401	Dividendes, devises étrangères et autres revenus de placement .....	36
142,686	288,603	316,740	2,854	5,248	2,506,861	Total des revenus de placement .....	37
—	—	—	—	—	—	Autres revenus de propres sources:	
5,310	53,579	—	—	—	213,725	Cotisations des fonctionnaires et des enseignants aux régimes de	38
—	—	—	—	—	—	pension gérés par le gouvernement.	
—	—	—	—	—	—	Revenu postal .....	39
8,042	15,800	14,933	152	164	165,895	Lingots et monnayage .....	40
8,219	10,864	6,697	479	1,098	178,950	Amendes et pénalités .....	41
—	—	—	—	—	—	Divers .....	42
21,571	80,243	21,630	631	1,262	558,570	Total des autres revenus de propres sources .....	43
—	—	—	—	—	—	Transfert des entreprises publiques:	
364	—	1,313	38	—	28,027	Entreprises fédérales .....	44
2,638	—	3,263	—	—	44,568	Entreprises provinciales .....	45
860	181	—	—	—	15,962	Entreprises locales .....	46
3,862	181	4,576	38	—	88,557	Total des transferts des entreprises publiques .....	47
—	—	—	—	—	—	Transferts du gouvernement fédéral:	
169,900	217,817	39,514	11,687	70,951	2,324,008	À des fins générales .....	48
183,778	345,959	459,130	20,485	24,074	4,274,725	À des fins spécifiques .....	49
353,678	563,776	498,644	32,172	95,025	6,598,733	Total des transferts du gouvernement fédéral .....	50
1,522,234	3,781,519	3,727,377	47,823	119,777	34,761,982	Total des revenus provinciaux-locaux consolidés .....	51

TABLE 8. Consolidated Provincial-local Government Expenditure, by Province  
Fiscal Year Ended Nearest to December 31, 1974

No.	Function	Newfoundland — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars						
	General government:							
1	Executive and legislative .....	3,386	1,618	6,207	4,334	31,816	27,413	7,697
2	Administrative .....	26,256	8,825	36,874	34,619	445,210	620,211	50,897
3	Contributions to trustee pension plans and pension pay- ments from government operated pension plans.	6,144	569	12,229	5,984	152,145	235,399	10,456
4	Other .....	1,420	2,286	3,115	1,115	14,915	33,846	5,029
5	Total, general government .....	37,206	13,298	58,425	46,052	644,086	916,869	74,079
	Protection of persons and property:							
6	National defence .....	—	—	—	—	—	—	—
7	Courts of law .....	1,778	367	3,670	4,964	44,316	79,929	11,981
8	Correctional services .....	3,396	636	12,017	2,933	31,098	95,092	8,401
9	Police services .....	8,200	1,892	14,774	12,661	279,513	316,644	27,336
10	Firefighting services .....	4,284	450	9,350	8,217	89,952	147,026	15,142
11	Regulatory services .....	2,969	722	6,200	5,639	51,465	95,587	12,814
12	Other .....	1,708	490	2,902	3,481	79,005	19,681	15,592
13	Total, protection of persons and property .....	22,335	4,557	48,913	37,895	575,349	753,959	91,266
	Transportation and communications:							
14	Air .....	454	—	233	21	—	517	2,805
15	Road .....	94,007	18,521	123,125	143,000	1,159,944	1,096,489	125,277
16	Rail .....	—	47	—	—	—	14,182	—
17	Water .....	260	—	1,796	1,882	12,829	—	1
18	Telecommunications .....	—	—	123	—	—	155	—
19	Postal services .....	—	—	—	—	—	—	—
20	Other .....	1,246	—	—	64	13,366	1,517	—
21	Total, transportation and communications .....	95,967	18,568	125,277	144,967	1,186,139	1,112,860	128,083
	Health:							
22	Hospital care .....	125,874	17,678	173,634	130,797	1,359,544	1,793,025	211,175
23	Medical care .....	28,106	7,247	55,370	30,840	550,496	727,412	66,861
24	Preventive services .....	5,034	2,107	937	7,026	25,210	114,196	18,509
25	Other .....	1,289	1,196	12,912	927	24,946	103,692	16,644
26	Total, health .....	160,303	28,228	242,853	169,590	1,960,196	2,738,325	313,189
	Social welfare:							
27	Universal pension plans .....	1,569	—	1,544	1,234	160,619	9,980	1,576
28	Old age security .....	—	—	—	—	—	—	—
29	Veterans' benefits .....	—	—	—	—	—	—	—
30	Unemployment insurance .....	1,141	339	1,757	1,291	5,657	10,473	1,745
31	Family allowances .....	—	—	—	—	99,670	—	—
32	Workmen's compensation .....	8,020	871	11,302	8,594	121,220	183,412	12,313
33	Assistance to the handicapped and needy .....	62,332	17,004	70,557	82,126	781,548	832,412	57,693
34	Other .....	1,869	797	7,118	6,818	42,208	383,171	75,513
35	Total, social welfare .....	74,931	19,011	92,278	100,063	1,210,922	1,419,448	148,840
	Education:							
36	Elementary and secondary .....	138,299	26,822	198,372	164,293	1,701,068	2,204,751	291,674
37	Post-secondary .....	50,645	7,594	76,546	41,612	587,089	805,897	95,959
38	Special retraining services .....	5,877	3,838	7,318	11,129	96,303	52,699	4,715
39	Other .....	2,033	404	11,332	2,411	36,204	32,078	1,044
40	Total, education .....	196,854	38,658	293,568	219,445	2,420,664	3,095,425	393,392
	Natural resources:							
41	Fish and game .....	25,097	1,591	2,001	1,758	23,244	12,815	439
42	Forest .....	6,351	360	11,005	6,225	76,857	34,024	—
43	Mines .....	2,051	—	4,455	1,384	8,633	6,037	4,387
44	Oil and gas .....	—	—	—	—	367	—	50
45	Water power .....	99	—	389	—	9,797	—	17,922
46	Other .....	1,501	301	685	3,774	18,500	105,066	7,442
47	Total, natural resources .....	35,099	2,252	18,535	13,141	137,398	157,942	30,240

TABLEAU 8. Dépenses publiques provinciales-locales consolidées, par province  
Année financière terminée le plus près du 31 décembre 1974

Saskatchewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territories — Territoires du Nord- Ouest	Total	Fonction	Nº
milliers de dollars							
4,371	14,931	8,388	60	1,379	111,600	L'Administration:	
69,976	129,678	189,626	9,020	47,171	1,668,363	L'exécutif et le législatif .....	1
14,436	35,947	37,715	—	—	511,024	La gestion .....	2
						Contributions aux caisses de retraite en fiducie et pensions versées en vertu des régimes de pension gérés par le gouvernement.	3
2,186	3,140	18,948	982	127	87,109	Divers .....	4
90,969	183,696	254,677	10,062	48,677	2,378,096	Total des dépenses pour l'Administration .....	5
						Protection de la personne et de la propriété:	
—	—	—	—	—	—	Défense nationale .....	6
5,633	24,308	41,327	654	658	219,585	Cours de justice .....	7
5,037	15,764	27,116	1,083	1,395	203,968	Tribunaux correctionnels .....	8
24,503	54,079	66,164	1,524	19	807,309	Police .....	9
12,047	40,541	47,181	533	1,186	375,909	Lutte contre les incendies .....	10
10,774	23,916	34,436	59	400	244,981	Services de réglementations .....	11
8,693	12,538	13,569	40	91	157,790	Divers .....	12
66,687	171,146	229,793	3,893	3,749	2,009,542	Total des dépenses pour la protection de la personne et de la propriété.	13
						Transports et communications:	
376	101	4,882	30	91	9,510	Transport aérien .....	14
177,390	388,686	317,951	14,041	4,992	3,663,423	Transport routier .....	15
—	1,481	—	—	—	15,710	Transport par chemin de fer .....	16
683	1,831	121,002	—	2	140,286	Transport par eau .....	17
959	—	691	—	—	1,928	Télécommunications .....	18
—	—	—	—	—	—	Services des postes .....	19
329	3,488	12,153	638	18	32,819	Divers .....	20
179,737	395,587	456,679	14,709	5,103	3,863,676	Total des dépenses pour les transports et les communications .....	21
						Santé:	
159,737	384,202	432,467	3,449	7,218	4,798,800	Soins hospitaliers .....	22
55,516	165,811	263,988	117	3,664	1,955,428	Soins médicaux .....	23
16,910	12,385	24,089	772	659	227,834	Services de soins préventifs .....	24
5,916	2,909	23,905	189	986	195,511	Divers .....	25
238,079	565,307	744,449	4,527	12,527	7,177,573	Total des dépenses pour la santé .....	26
						Bien-être social:	
1,720	5,753	5,105	—	—	189,100	Régimes universels de rentes .....	27
—	—	—	—	—	—	Pension de vieillesse .....	28
—	—	—	—	—	—	Prestations aux anciens combattants .....	29
1,808	3,281	4,294	—	—	31,786	Assurance-chômage .....	30
—	—	—	—	—	99,670	Allocations familiales .....	31
15,517	43,159	60,913	—	—	465,321	Prestations d'accident du travail .....	32
103,871	164,282	349,049	2,695	5,577	2,529,146	Allocations aux handicapés et aux nécessiteux .....	33
12,612	101,830	27,559	556	2,134	662,185	Divers .....	34
135,528	318,305	446,920	3,251	7,711	3,977,208	Total des dépenses pour le bien-être social .....	35
						Éducation:	
224,667	467,298	671,611	10,067	27,495	6,126,417	Élémentaire et secondaire .....	36
77,190	231,524	169,952	279	—	2,144,287	Postsecondaire .....	37
2,099	2,400	—	100	3,721	190,199	Services particuliers de recyclage .....	38
5,897	11,200	15,069	24	—	117,696	Divers .....	39
309,853	712,422	856,632	10,470	31,216	8,578,599	Total des dépenses pour l'éducation .....	40
						Ressources naturelles:	
2,766	6,117	7,218	440	1,628	85,114	Chasse et pêche .....	41
1,616	26,514	72,367	—	—	235,319	Forêt .....	42
3,705	1,373	5,138	—	—	37,163	Mines .....	43
2,708	37,280	—	—	—	40,405	Pétrole et gaz naturel .....	44
1,035	331	15,254	—	—	44,827	Énergie hydraulique .....	45
8,750	12,583	17,968	—	955	177,525	Divers .....	46
20,580	84,198	117,945	440	2,583	620,353	Total des dépenses pour les ressources naturelles .....	47

TABLE 8. Consolidated Provincial-local Government Expenditure, by Province - Concluded  
Fiscal Year Ended Nearest to December 31, 1974

No.	Function	Newfoundland — Terre-Neuve	Prince Edward Island — Île-du-Prince-Édouard	Nova Scotia — Nouvelle-Écosse	New Brunswick — Nouveau-Brunswick	Québec	Ontario	Manitoba
		thousands of dollars						
	Agriculture, trade and industry, and tourism:							
48	Agriculture .....	10,990	9,989	11,215	5,767	157,297	78,642	33,656
49	Trade and industry .....	14,898	4,643	13,860	12,646	33,559	30,793	7,367
50	Tourism .....	2,744	1,854	7,671	5,935	15,986	16,908	1,760
51	Total, agriculture, trade and industry, and tourism .....	28,632	16,486	32,746	24,348	206,842	126,343	42,783
	Environment:							
52	Water purification and supply .....	16,893	1,131	19,500	19,705	123,273	297,315	15,712
53	Sewage collection and disposal .....	6,574	942	18,452	9,395	131,223	199,588	7,675
54	Garbage and waste collection and disposal .....	2,346	269	4,762	2,490	45,819	61,427	7,690
55	Pollution control .....	697	528	—	—	1,084	38,001	3,973
56	Other .....	52	542	152	53	5,902	8,015	267
57	Total, environment .....	26,562	3,412	42,866	31,643	307,301	604,346	35,317
	Recreation and culture:							
58	Recreational facilities .....	14,225	2,430	13,010	9,470	154,364	298,153	50,038
59	Cultural facilities .....	5,857	885	5,408	5,268	68,076	123,015	10,623
60	Other .....	4,334	14	625	164	38,242	6,167	8,481
61	Total, recreation and culture .....	24,416	3,329	19,043	14,902	260,682	427,335	69,142
	Labour, employment and immigration:							
62	Labour and employment .....	349	164	766	2,324	17,257	4,272	948
63	Immigration .....	—	—	—	—	2,008	—	—
64	Other .....	—	—	—	—	—	—	—
65	Total, labour, employment and immigration .....	349	164	766	2,324	19,265	4,272	948
	Housing:							
66	General assistance .....	2,684	4,668	5,747	5,429	43,397	77,742	7,526
67	Home buyer assistance .....	—	1,800	2,000	—	—	—	—
68	Real property tax subsidies .....	—	—	—	—	—	—	—
69	Total, housing .....	2,684	6,468	7,747	5,429	43,397	77,742	7,526
70	Foreign affairs and international assistance .....	—	—	—	—	—	—	—
71	Supervision and development of regions and municipalities ...	4,212	1,043	1,644	31,808	27,144	59,036	21,934
72	Research establishments .....	—	—	1,994	1,262	—	7,007	—
73	Transfers to own enterprises .....	30,477	108	17,261	5,681	14,762	102,523	16,607
	Debt charges:							
74	Interest .....	85,474	13,749	97,544	60,181	643,630	920,164	102,744
75	Other .....	5,802	204	2,185	1,026	37,494	35,097	12,915
76	Total, debt charges .....	91,276	13,953	99,729	61,207	681,124	955,261	115,659
77	Other expenditure .....	647	171	6,236	1,238	7,030	114,089	8,350
78	Total, consolidated provincial-local expenditure .....	831,950	169,706	1,109,881	910,995	9,702,301	12,672,782	1,497,355

TABLEAU 8. Dépenses publiques provinciales-locales consolidées, par province - fin  
Année financière terminée le plus près du 31 décembre 1974

Saskatchewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territories — Territoires du Nord- Ouest	Total	Fonction	No
milliers de dollars							
96,175	93,529	52,126	—	4	549,390	Agriculture, commerce, industrie et tourisme:	
7,541	25,164	14,229	26	4,357	169,083	Agriculture .....	48
2,122	2,626	7,350	362	488	65,806	Commerce et industrie .....	49
						Tourisme .....	50
105,838	121,319	73,705	388	4,849	784,279	Total des dépenses pour l'agriculture, le commerce, l'industrie et le tourisme.	51
						Environnement:	
16,037	63,004	47,193	1,782	5,504	627,049	Approvisionnement d'eau et épuration de l'eau .....	52
9,344	37,964	68,119	616	217	490,109	Canalisation d'égout et traitement des eaux vannes .....	53
6,459	17,658	20,177	406	248	169,751	Enlèvement et destruction des ordures ménagères et des déchets .....	54
3,268	2,393	3,887	—	182	54,013	Contrôle de la pollution .....	55
1,660	20,241	1,669	—	6	38,559	Divers .....	56
36,768	141,260	141,045	2,804	6,157	1,379,481	Total des dépenses pour l'environnement .....	57
						Récréation et culture:	
20,003	116,201	125,697	461	1,668	805,720	Installations récréatives .....	58
10,580	23,548	27,310	506	936	282,012	Installations culturelles .....	59
2,188	4,877	6,230	—	17	71,339	Divers .....	60
32,771	144,626	159,237	967	2,621	1,159,071	Total des dépenses pour la récréation et la culture .....	61
						Travail, emploi et immigration:	
1,315	18,640	4,667	—	—	50,702	Travail et emploi .....	62
—	—	—	—	—	2,008	Immigration .....	63
—	—	—	—	—	—	Divers .....	64
1,315	18,640	4,667	—	—	52,710	Total des dépenses pour le travail, l'emploi et l'immigration ....	65
						Logement:	
2,542	7,280	57,999	2,582	9,122	226,718	Aide générale .....	66
34,094	—	555	—	—	38,449	Aide aux acheteurs de maison .....	67
—	—	87,183	—	—	87,183	Subventions relatives à l'impôt foncier .....	68
36,636	7,280	145,737	2,582	9,122	352,350	Total des dépenses pour le logement .....	69
—	—	—	—	—	—	Affaires extérieures et aide à l'étranger .....	70
11,769	5,309	17,942	1,699	3,253	186,793	Contrôle et mise en valeur des régions et des localités .....	71
3,044	6,858	—	—	—	20,165	Établissements de recherche .....	72
20,238	10,811	15,209	—	—	233,677	Transferts des gouvernements à leurs propres entreprises .....	73
						Service de la dette:	
68,210	179,215	143,783	2,889	6,489	2,324,072	Intérêts .....	74
1,316	2,776	1,231	6	73	100,125	Autres dépenses .....	75
69,526	181,991	145,014	2,895	6,562	2,424,197	Total du service de la dette .....	76
9,433	19,779	48,004	89	45	215,111	Autres dépenses .....	77
1,368,771	3,088,534	3,857,655	58,776	144,175	35,412,881	Total des dépenses provinciales - locales consolidées .....	78

TABLE 9. Consolidated Provincial-local Government Revenue by Major Sources, 1965-1975, Total and Per Capita  
Fiscal Years Ended Nearest to December 31

(thousands of dollars, except per capita figures)

No.		1965	1966	1967	1968	1969	1970
1	Taxes:						
2	Personal income taxes .....	834,353	1,137,152	1,461,957	1,764,302	2,142,443	2,752,508
	Per capita .....	\$ 42	57	72	85	102	129
3	Corporation income taxes .....	523,486	535,918	596,020	660,326	861,606	763,010
4	Per capita .....	\$ 27	27	29	32	41	36
5	Real and personal property taxes .....	2,006,112	2,156,997	2,388,075	2,674,056	2,974,311	3,210,940
6	Per capita .....	\$ 102	108	118	129	142	151
7	General sales taxes .....	813,339	1,009,642	1,259,626	1,395,886	1,679,262	1,790,227
8	Per capita .....	\$ 41	50	62	67	80	84
9	Motive fuel taxes .....	679,593	743,603	792,909	944,309	1,020,956	1,093,934
10	Per capita .....	\$ 35	37	39	46	49	51
11	Alcoholic beverages and tobacco taxes ..	54,064	75,381	76,470	138,700	172,454	193,665
12	Per capita .....	\$ 3	4	4	7	8	9
13	Social insurance levies .....	216,556	259,270	286,895	284,573	309,965	319,806
14	Per capita .....	\$ 11	13	14	14	15	15
15	Universal pension plan levies .....	30,251	202,070	227,454	244,815	260,445	272,894
16	Per capita .....	\$ 2	10	11	12	12	13
17	Other taxes .....	517,844	659,711	788,211	991,248	1,357,645	1,622,189
18	Per capita .....	\$ 26	33	38	48	64	76
19	Total taxes .....	5,675,598	6,779,744	7,877,617	9,098,215	10,779,087	12,019,173
20	Per capita .....	\$ 289	339	387	440	513	564
21	Natural resources revenue .....	508,328	514,131	503,401	595,935	631,072	601,918
22	Per capita .....	\$ 26	26	25	28	30	28
23	Return on investment .....	585,849	666,915	731,857	905,381	1,087,369	1,315,251
24	Per capita .....	\$ 30	33	36	44	52	62
25	Transfers from the federal government ....	1,363,882	1,614,577	2,174,281	2,419,400	2,804,102	3,686,204
26	Per capita .....	\$ 69	81	107	117	134	173
27	Other non-tax revenue .....	949,439	1,052,882	1,281,295	1,484,499	1,645,261	1,774,050
28	Per capita .....	\$ 48	52	62	72	78	83
29	Consolidated provincial-local revenue ....	9,083,096	10,628,249	12,568,451	14,503,430	16,946,891	19,396,596
30	Per capita .....	\$ 462	531	617	701	807	910
31	Population as of June 1st of each year ... ('000)	19,644	20,015	20,378	20,701	21,001	21,297

(1) Estimates based on revised estimated data of provincial and local governments.

TABLEAU 9. Revenus publics provinciaux-locaux consolidés, selon les principales sources, 1965-1975, total et par habitant  
Années financières terminées le plus près du 31 décembre

(milliers de dollars sauf les chiffres par habitant)

1971	1972	1973	1974	1975(1)		Nº
2,967,097 137	3,628,859 166	4,390,316 199	5,615,716 250	6,484,026 284	Impôts: Impôts sur le revenu des particuliers .....	1
				\$	Par habitant .....	2
785,824 36	977,969 45	1,204,232 55	1,887,592 84	2,172,849 95	Impôts sur le revenu des corporations .....	3
				\$	Par habitant .....	4
3,424,401 159	3,707,760 170	3,909,455 177	4,353,480 194	5,069,913 222	Impôts sur la propriété foncière et personnelle ....	5
				\$	Par habitant .....	6
2,011,075 93	2,333,146 107	3,008,478 136	3,599,270 160	3,690,736 162	Taxes générales de vente .....	7
				\$	Par habitant .....	8
1,167,748 54	1,270,714 58	1,419,401 64	1,444,139 64	1,536,817 67	Taxes sur les carburants .....	9
				\$	Par habitant .....	10
211,887 10	239,300 11	250,390 11	267,749 12	280,415 12	Taxes sur les boissons alcooliques et le tabac .....	11
				\$	Par habitant .....	12
339,587 16	400,789 18	507,527 23	674,358 30	796,250 35	Cotisations à divers régimes d'assurance sociale ...	13
				\$	Par habitant .....	14
300,242 14	331,316 15	357,657 16	400,446 18	534,200 24	Cotisations aux régimes universels de rentes .....	15
				\$	Par habitant .....	16
1,679,608 78	1,719,833 79	1,871,853 85	2,051,291 92	2,224,559 98	Autres impositions .....	17
				\$	Par habitant .....	18
12,887,469 597	14,609,686 669	16,919,309 766	20,294,041 904	22,789,765 999	Total des impositions .....	19
				\$	Par habitant .....	20
640,543 30	788,533 36	1,237,835 56	2,376,410 106	2,666,324 117	Revenus tirés des ressources naturelles .....	21
				\$	Par habitant .....	22
1,531,420 71	1,687,044 77	1,977,943 90	2,506,861 112	2,781,802 122	Revenus de placements .....	23
				\$	Par habitant .....	24
4,437,712 206	4,644,283 213	5,190,779 235	6,598,733 294	7,857,306 345	Paiements de transfert du gouvernement fédéral .....	25
				\$	Par habitant .....	26
2,009,277 93	2,313,983 106	2,744,962 124	2,985,937 133	3,277,133 144	Autres revenus de sources non fiscales .....	27
				\$	Par habitant .....	28
21,506,421 997	24,043,529 1,101	28,070,828 1,271	34,761,982 1,549	39,372,330 1,727	Revenu consolidé provincial-local .....	29
				\$	Par habitant .....	30
21,569	21,821	22,095	22,446	22,800	('000) Population au 1 <sup>er</sup> juin de chaque année .....	31

(1) Estimations calculées d'après les prévisions révisées des gouvernements provinciaux et des administrations locales.

TABLE 10. Consolidated Provincial-local Government Expenditure by Major Functions,  
1965-1975, Total and Per Capita  
Fiscal Years Ended Nearest to December 31

(thousands of dollars, except per capita figures)

No.		1965	1966	1967	1968	1969	1970
1	General government .....	515,742	609,932	681,518	763,160	857,521	1,032,379
2	Per capita ..... \$	26	30	33	37	41	48
3	Protection of persons and property .....	562,118	631,288	735,987	817,343	946,050	1,090,686
4	Per capita ..... \$	29	32	36	39	45	51
5	Transportation and communications .....	1,593,162	1,768,306	1,780,312	1,977,247	2,072,247	2,270,738
6	Per capita ..... \$	81	88	87	95	99	107
7	Health .....	1,623,327	1,936,829	2,258,351	2,640,957	3,366,075	4,144,560
8	Per capita ..... \$	83	97	111	128	160	195
9	Social welfare .....	791,637	876,087	1,084,264	1,274,978	1,384,409	1,720,667
10	Per capita ..... \$	40	44	53	62	66	81
11	Education .....	2,413,634	3,107,542	3,991,244	4,591,885	5,279,486	5,824,389
12	Per capita ..... \$	123	155	196	222	251	273
13	Natural resources .....	177,866	215,088	229,162	230,243	257,682	289,707
14	Per capita ..... \$	9	11	11	11	12	14
15	Recreation and culture .....	189,932	268,099	313,999	347,820	392,262	475,786
16	Per capita ..... \$	9	13	16	17	19	22
17	Housing .....	42,540	93,259	88,080	161,270	242,805	282,018
18	Per capita ..... \$	2	5	4	8	12	13
19	Debt charges .....	585,725	675,121	785,519	1,004,188	1,142,071	1,385,091
20	Per capita ..... \$	30	34	39	49	54	65
21	Other expenditures .....	974,705	1,091,979	1,107,501	1,085,826	1,158,295	1,237,779
22	Per capita ..... \$	50	54	54	52	55	58
23	Consolidated Provincial-local government expenditure .....	9,470,388	11,273,530	13,055,937	14,894,917	17,098,903	19,753,800
24	Per capita ..... \$	482	563	640	720	814	927
25	Population as of June 1st of each year ... ('000)	19,644	20,015	20,378	20,701	21,001	21,297

(1) Estimates based on revised estimated data of provincial and local governments.

TABLEAU 10. Les dépenses publiques provinciales-locales consolidées, selon les principales fonctions,  
1965-1975, total et par habitant  
Années financières terminées le plus près du 31 décembre  
(milliers de dollars, sauf les chiffres par habitant)

1971	1972	1973	1974	1975(1)		N°
1,174,568 54	1,252,328 57	1,534,922 69	2,378,096 106	2,528,742 111	\$ L'Administration ..... Par habitant .....	1 2
1,210,456 56	1,410,543 65	1,649,079 75	2,009,542 90	2,369,441 104	\$ Protection de la personne et de la propriété ..... Par habitant .....	3 4
2,519,897 117	2,763,953 127	3,082,928 140	3,863,676 172	4,357,186 191	\$ Transports et communications ..... Par habitant .....	5 6
4,752,636 220	5,326,093 244	5,902,706 267	7,177,573 320	8,749,664 384	\$ Santé ..... Par habitant .....	7 8
2,022,816 94	2,300,900 105	2,992,280 135	3,977,208 177	4,950,594 217	\$ Bien-être social ..... Par habitant .....	9 10
6,431,974 298	6,845,574 314	7,171,216 325	8,578,599 382	9,994,622 438	\$ Education ..... Par habitant .....	11 12
363,018 17	401,026 18	472,165 21	620,353 28	839,755 37	\$ Ressources naturelles ..... Par habitant .....	13 14
607,880 28	698,064 32	901,968 41	1,159,071 52	1,380,788 60	\$ Récréation et culture ..... Par habitant .....	15 16
464,232 22	351,815 16	328,773 15	352,350 15	707,228 31	\$ Logement ..... Par habitant .....	17 18
1,646,834 76	1,872,469 86	2,199,457 99	2,424,197 108	2,657,069 117	\$ Service de la dette ..... Par habitant .....	19 20
1,495,296 69	1,756,737 81	2,089,487 95	2,872,216 128	3,760,499 165	\$ Autres dépenses ..... Par habitant .....	21 22
22,689,607	24,979,502	28,324,981	35,412,881	42,295,588	Dépenses publiques provinciales - locales consolidées.	23
1,051	1,145	1,282	1,578	1,855	\$ Par habitant .....	24
21,569	21,821	22,095	22,446	22,800	('000) Population au 1 <sup>er</sup> juin de chaque année .....	25

(1) Estimations calculées d'après les prévisions révisées des gouvernements provinciaux et des administrations locales.

TABLE 11. Consolidated Government Revenue as Per the System of National Accounts(1)  
Fiscal Year Ended Nearest to December 31, 1974

No.	Revenue source	Financial management system — Système de la gestion financière	System of national accounts — Système de la comptabilité nationale		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
	Taxes:				
1	Personal income taxes .....	17,326,006	17,326,006	—	—
2	Payroll taxes .....	156,949	156,949	—	—
3	Corporation income taxes .....	6,723,309	—	6,723,309	—
4	Taxes on insurance premiums .....	101,007	—	—	101,007
5	Other taxes on corporation and businesses .....	587,246	—	—	587,246
6	Tax on certain payments or credits to non-residents .....	427,424	—	427,424	—
7	Real and personal property taxes .....	4,353,480	—	—	4,353,480
8	General sales taxes .....	7,465,364	—	—	7,465,364
9	Motive fuel taxes .....	1,444,139	—	—	1,444,139
10	Alcoholic beverages taxes .....	504,246	—	—	504,246
11	Tobacco taxes .....	890,759	—	—	890,759
12	Taxes on amusements and admissions to places of entertainment .....	80,455	—	—	80,455
13	Taxes on other commodities and services .....	169,149	—	—	169,149
14	Custom duties .....	1,808,860	—	—	1,808,860
15	Taxes on estates, successions and gifts .....	174,496	174,496	—	—
16	Hospital and medical care insurance premiums .....	697,628	—	—	—
17	Social insurance levies .....	2,344,559	2,344,559	—	—
18	Universal pension plan levies .....	1,613,716	1,613,716	—	—
19	Oil export tax .....	1,669,370	—	—	1,669,370
20	Other taxes .....	123,156	325	—	122,831
21	Total, taxes .....	48,661,318	21,616,051	7,150,733	19,196,906
	Natural resource revenue:				
22	Fish and game .....	31,793	—	—	2,662
23	Forests .....	254,743	—	50,522	24,526
24	Mines .....	327,533	—	210,052	13,942
25	Oil and gas .....	1,714,509	—	—	115,293
26	Water power .....	33,371	—	—	5,070
27	Other non-specified natural resources .....	35,773	—	—	24,396
28	Total, natural resource revenue .....	2,397,722	—	260,574	185,889
	Privileges, licences and permits:				
29	Liquor control and regulations .....	146,574	—	—	146,574
30	Motor vehicles .....	510,739	—	—	278,472
31	Concessions and franchises .....	77,034	—	—	—
32	Other .....	140,035	1,409	569	116,063
33	Total, privileges, licences and permits .....	874,382	1,409	569	541,109
34	Sales of goods and services .....	2,133,659	—	—	128,023
	Return on investments:				
35	Remittances from own enterprises .....	908,629	—	—	745,822
36	Interest .....	3,205,195	—	—	89,891
37	Dividends, foreign exchange and other .....	297,282	—	—	68
38	Total, return on investments .....	4,411,106	—	—	835,781
	Other revenue from own sources:				
39	Contributions to government employees' and teachers' pension plans operated by governments .....	466,700	466,688	—	—
40	Postal revenue .....	611,200	—	—	—
41	Bullion and coinage .....	47,552	—	—	—
42	Fines and penalties .....	181,280	4,152	3,184	46,284
43	Miscellaneous .....	186,848	151	247	22,433
44	Total, other revenue from own sources .....	1,493,580	470,991	3,431	68,717
	Transfers from government enterprises:				
45	Federal enterprises .....	28,027	—	—	14,053
46	Provincial enterprises .....	44,568	—	—	44,568
47	Local enterprises .....	15,962	—	—	15,962
48	Total, transfers from government enterprises .....	88,557	—	—	74,583
49	Total, consolidated government revenue .....	60,060,324	22,088,451	7,415,307	21,031,008

(1) Refer to page 7 for the method used in setting up this table.

TABLEAU 11. Revenus publics consolidés selon le système de la comptabilité nationale(1)  
Année financière terminée le plus près du 31 décembre 1974

System of national accounts — Système de la comptabilité nationale					
Other current transfers from persons — Autres transferts courants des particuliers	Investment income — Revenus de placement	Other revenue — Revenus autres que les impôts et transferts courants	Sources de revenu		
milliers de dollars					No
			Les impositions:		
—	—	—	Impôts sur le revenu des particuliers .....		1
—	—	—	Impôts sur la feuille de paye .....		2
—	—	—	Impôts sur le revenu des corporations .....		3
—	—	—	Taxes sur les primes d'assurance .....		4
—	—	—	Autres taxes diverses sur les corporations et les entreprises .....		5
—	—	—	Taxe sur certains paiements ou crédits remis à des non-résidents .....		6
—	—	—	Impôts sur la propriété foncière et personnelle .....		7
—	—	—	Taxes générales de vente .....		8
—	—	—	Taxes sur les carburants .....		9
—	—	—	Taxes sur les boissons alcooliques .....		10
—	—	—	Taxes sur le tabac .....		11
—	—	—	Taxes sur les spectacles et droits d'entrée dans des lieux de divertissements .....		12
—	—	—	Taxes sur divers biens et services .....		13
—	—	—	Droits de douane .....		14
697,628	—	—	Impôts sur les biens transmis par décès, sur les successions et sur les dons ..		15
—	—	—	Primes d'assurance-hospitalisation et d'assurance-maladie .....		16
—	—	—	Cotisations à divers régimes d'assurance sociale .....		17
—	—	—	Cotisations aux régimes universels de rentes .....		18
—	—	—	Taxe sur l'exportation de pétrole .....		19
—	—	—	Autres impositions diverses .....		20
697,628	—	—	Total des impositions .....		21
			Revenus tirés des ressources naturelles:		
27,580	485	1,066	Chasse et pêche .....		22
—	177,861	1,834	Forêt .....		23
715	102,202	622	Mines .....		24
—	1,524,427	74,789	Pétrole et gaz naturel .....		25
—	27,666	635	Ressources hydrauliques .....		26
20	1,126	10,231	Autres ressources naturelles non spécifiées .....		27
28,315	1,833,767	89,177	Total des revenus tirés des ressources naturelles .....		28
			Privilèges, droits et permis:		
—	—	—	Contrôle et réglementation du commerce des alcools .....		29
225,889	—	6,378	Véhicules automobiles .....		30
—	—	77,034	Concessions et franchises .....		31
1,028	—	20,966	Divers .....		32
226,917	—	104,378	Total des privilèges, droits et permis .....		33
46,572	62,947	1,896,117	Ventes de biens et de services .....		34
			Revenus de placement:		
—	162,807	—	Remises des entreprises publiques à leurs gouvernements respectifs .....		35
—	3,115,304	—	Intérêts .....		36
—	297,214	—	Dividendes, devises étrangères et autres revenus de placement .....		37
—	3,575,325	—	Total des revenus de placement .....		38
			Autres revenus de propres sources:		
—	—	12	Cotisations des fonctionnaires et des enseignants aux régimes de pension gérés par le gouvernement .....		39
—	—	611,200	Revenu postal .....		40
—	—	47,552	Lingots et monnayage .....		41
122,471	—	5,189	Amendes et pénalités .....		42
—	—	164,017	Divers .....		43
122,471	—	827,970	Total des autres revenus de propres sources .....		44
			Transferts des entreprises publiques:		
—	—	13,974	Entreprises fédérales .....		45
—	—	—	Entreprises provinciales .....		46
—	—	—	Entreprises locales .....		47
—	—	13,974	Total des transferts des entreprises publiques .....		48
1,121,903	5,472,039	2,931,616	Total des revenus publics consolidés .....		49

(1) Voir page 7 pour la méthode utilisée dans la préparation de ce tableau.

TABLE 12. Consolidated Government Expenditure as Per the System of National Accounts(1)  
Fiscal Year Ended Nearest to December 31, 1974

No.	Function	Financial management system — Système de la gestion financière	System of national accounts — Système de la comptabilité nationale	
			Purchases of goods and services — Achats de biens et services	Transfers to — Transferts aux
				Persons — Particuliers
thousands of dollars				
General government:				
1	Executive and legislative .....	202,970	201,882	1,088
2	Administrative .....	2,641,414	2,304,614	6,543
3	Contributions to trustee pension plans and pension payments from government operated pension plans.	940,717	379,535	558,082
4	Other .....	302,773	294,358	8,222
5	Total, general government .....	4,087,874	3,180,389	573,935
Protection of persons and property:				
6	National defence .....	2,288,239	2,287,590	608
7	Courts of law .....	264,407	263,346	1,061
8	Correctional services .....	347,836	347,150	686
9	Police services .....	1,054,075	1,051,237	2,592
10	Firefighting services .....	375,914	375,890	17
11	Regulatory services .....	273,701	265,952	3,214
12	Other .....	205,120	147,019	51,991
13	Total, protection of persons and property .....	4,809,292	4,738,184	60,169
Transportation and communications:				
14	Air .....	568,592	420,473	7,361
15	Road .....	3,693,030	3,514,149	3,474
16	Rail .....	421,807	21,764	—
17	Water .....	392,765	376,124	3,537
18	Telecommunications .....	61,281	60,086	55
19	Postal services .....	801,404	—	—
20	Other .....	74,282	72,076	2,206
21	Total, transportation and communications .....	6,013,161	4,464,672	16,633
Health:				
22	Hospital care .....	4,799,894	4,772,065	25,640
23	Medical care .....	1,955,428	1,893,072	62,356
24	Preventive services .....	283,656	253,749	29,899
25	Other .....	318,516	260,609	57,901
26	Total, health .....	7,357,494	7,179,495	175,796
Social welfare:				
27	Universal pension plans .....	588,472	43,842	544,630
28	Old age security .....	3,444,474	—	3,407,274
29	Veterans' benefits .....	638,932	153,208	456,284
30	Unemployment insurance .....	2,521,253	204,175	2,317,078
31	Family allowances .....	1,923,724	4,085	1,919,639
32	Workmen's compensation .....	472,225	67,286	403,399
33	Assistance to handicapped and needy .....	2,746,343	435,092	2,310,218
34	Other .....	963,978	298,368	504,008
35	Total, social welfare .....	13,299,401	1,206,056	11,862,530
Education:				
36	Elementary and secondary .....	6,288,923	6,078,478	210,085
37	Post-secondary .....	2,187,116	603,080	1,581,726
38	Special retraining services .....	189,474	184,698	3,755
39	Other .....	126,929	104,488	21,762
40	Total, education .....	8,792,442	6,970,744	1,817,328
Natural resources:				
41	Fish and game .....	220,902	188,851	4,004
42	Forests .....	236,168	232,722	2,743
43	Mines .....	56,463	53,147	422
44	Oil and gas .....	1,203,460	23,976	—
45	Water power .....	44,910	44,403	384
46	Other .....	315,366	310,332	4,322
47	Total, natural resources .....	2,077,269	853,431	11,875

See footnote(s) at the end of table.

TABLEAU 12. Dépenses publiques consolidées selon le système de la comptabilité nationale(1)  
Année financière terminée le plus près du 31 décembre 1974

System of national accounts			Fonction	N°
Système de la comptabilité nationale				
Transfers to		Other expenditure		
Transferts aux				
Business	Non-residents			
Entreprises	Non-résidents	Dépenses autres que les achats et les transferts		
milliers de dollars				
			L'Administration:	
-	-	-	L'exécutif et le législatif .....	1
30,107	-	300,150	La gestion .....	2
-	3,100	-	Contributions aux régimes fiduciaires de pension et pensions versées en vertu des régimes de pension gérés par le gouvernement.	3
-	-	193	Divers .....	4
30,107	3,100	300,343	Total des dépenses pour l'Administration .....	5
			Protection de la personne et de la propriété:	
-	-	41	Défense nationale .....	6
-	-	-	Cours de justice .....	7
-	-	-	Tribunaux correctionnels .....	8
-	-	246	Police .....	9
-	-	7	Lutte contre les incendies .....	10
3,952	-	583	Services de réglementations .....	11
5,695	-	415	Divers .....	12
9,647	-	1,292	Total des dépenses pour la protection de la personne et de la propriété ...	13
			Transports et communications:	
2,381	-	138,377	Transport aérien .....	14
2,872	-	172,535	Transport routier .....	15
399,011	-	1,032	Transport par chemin de fer .....	16
13,104	-	-	Transport par eau .....	17
1,140	-	-	Télécommunications .....	18
-	-	801,404	Service des postes .....	19
-	-	-	Divers .....	20
418,508	-	1,113,348	Total des dépenses pour les transports et les communications .....	21
			Santé:	
-	-	2,189	Soins hospitaliers .....	22
-	-	-	Soins médicaux .....	23
-	-	8	Services de soins préventifs .....	24
-	-	6	Divers .....	25
-	-	2,203	Total des dépenses pour la santé .....	26
			Bien-être social:	
-	-	-	Régimes universels de rentes .....	27
-	37,200	-	Pension de vieillesse .....	28
-	25,000	4,440	Prestations aux anciens combattants .....	29
-	-	-	Assurance-chômage .....	30
-	-	-	Allocations familiales .....	31
-	-	1,540	Prestations d'accident du travail .....	32
1,032	-	1	Allocations aux handicapés et aux nécessiteux .....	33
157,546	-	4,056	Divers .....	34
158,578	62,200	10,037	Total des dépenses pour le bien-être social .....	35
			Éducation:	
19	-	341	Élémentaire et secondaire .....	36
-	-	2,310	Postsecondaire .....	37
1,021	-	-	Services particuliers de recyclage .....	38
-	-	679	Divers .....	39
1,040	-	3,330	Total des dépenses pour l'éducation .....	40
			Ressources naturelles:	
27,547	-	500	Chasse et pêche .....	41
650	-	53	Forêt .....	42
2,870	-	24	Mines .....	43
1,179,484	-	-	Pétrole et gaz naturel .....	44
-	-	123	Énergie hydraulique .....	45
10	-	702	Divers .....	46
1,210,561	-	1,402	Total des dépenses pour les ressources naturelles .....	47

Voir note(s) à la fin du tableau.

TABLE 12. Consolidated Government Expenditure as Per the System of National Accounts(1) - Concluded  
Fiscal Year Ended Nearest to December 31, 1974

No.	Function	Financial management system — Système de la gestion financière	System of national accounts — Système de comptabilité nationale	
			Purchases of goods and services — Achats de biens et services	Transfers to — Transferts aux
				Persons — Particuliers
			thousands of dollars	
	Agriculture, trade and industry, and tourism:			
48	Agriculture .....	1,393,239	573,701	155,023
49	Trade and industry .....	569,174	314,971	9,378
50	Tourism .....	88,558	81,959	5,170
51	Total, agriculture, trade and industry, and tourism .....	2,050,971	970,631	169,571
	Environment:			
52	Water purification and supply .....	628,049	624,213	1,000
53	Sewage collection and disposal .....	490,109	490,109	—
54	Garbage and waste collection and disposal .....	169,751	169,751	—
55	Pollution control .....	77,286	76,752	404
56	Other .....	249,138	234,573	4,723
57	Total, environment .....	1,614,333	1,595,398	6,127
	Recreation and culture:			
58	Recreational facilities .....	868,872	839,781	17,670
59	Cultural facilities .....	408,111	333,354	73,987
60	Other .....	155,286	101,668	53,211
61	Total, recreation and culture .....	1,432,269	1,274,803	144,868
	Labour, employment and immigration:			
62	Labour and employment .....	295,072	233,402	24,382
63	Immigration .....	47,276	45,274	2,002
64	Other .....	36,945	13,506	23,439
65	Total, labour, employment and immigration .....	379,293	292,182	49,823
	Housing:			
66	General assistance .....	418,712	330,951	7,593
67	Home buyer assistance .....	38,449	555	1,800
68	Real property tax subsidies .....	87,183	—	—
69	Total, housing .....	544,344	331,506	9,393
70	Foreign affairs and international assistance .....	584,108	188,406	26,579
71	Supervision and development of regions and municipalities .....	283,988	267,920	2,917
72	Research establishments .....	346,424	266,067	80,111
73	Transfers to own enterprises .....	714,507	—	—
	Debt charges:			
74	Interest .....	4,550,901	—	4,550,901
75	Other .....	144,392	14,022	62,008
76	Total, debt charges .....	4,695,293	14,022	4,612,909
77	Other expenditure .....	215,748	36,577	1
78	Total, consolidated government expenditure .....	59,298,211	33,830,483	19,620,565

(1) Refer to page 7 for the method used in setting up this table.

TABLEAU 12. Dépenses publiques consolidées selon le système de la comptabilité nationale(1) - fin  
Année financière terminée le plus près du 31 décembre 1974

System of national accounts			Fonction	N°
Système de la comptabilité nationale				
Transfers to		Other expenditure		
Transferts aux				
Business	Non-residents	Dépenses autres que les achats et les transferts		
Entreprises	Non-résidents			
milliers de dollars				
			Agriculture, commerce, industrie et tourisme:	
647,660	-	16,855	Agriculture .....	48
234,338	-	10,487	Commerce et industrie .....	49
391	-	1,038	Tourisme .....	50
882,389	-	28,380	Total des dépenses pour l'agriculture, le commerce, l'industrie et le tourisme.	51
			Environnement:	
2,802	-	34	Approvisionnement d'eau et épuration de l'eau .....	52
-	-	-	Canalisation d'égout et traitement des eaux vannes .....	53
-	-	-	Enlèvement et destruction des ordures ménagères et des déchets .....	54
-	-	130	Contrôle de la pollution .....	55
-	-	9,842	Divers .....	56
2,802	-	10,006	Total des dépenses pour l'environnement .....	57
			Récréation et culture:	
36	-	11,385	Installations récréatives .....	58
729	-	41	Installations culturelles .....	59
407	-	-	Divers .....	60
1,172	-	11,426	Total des dépenses pour la récréation et la culture .....	61
			Travail, emploi et immigration:	
37,288	-	-	Travail et emploi .....	62
-	-	-	Immigration .....	63
-	-	-	Divers .....	64
37,288	-	-	Total des dépenses pour le travail, l'emploi et l'immigration .....	65
			Logement:	
67,906	-	12,262	Aide générale .....	66
36,094	-	-	Aide aux acheteurs de maison .....	67
87,183	-	-	Subventions relatives à l'impôt foncier .....	68
191,183	-	12,262	Total des dépenses pour le logement .....	69
123	369,000	-	Affaires extérieures et aide à l'étranger .....	70
1,735	-	11,416	Contrôle et mise en valeur des régions et des localités .....	71
-	-	246	Établissements de recherche .....	72
460,023	-	254,484	Transferts des gouvernements à leurs propres entreprises .....	73
			Service de la dette:	
-	-	-	Intérêts .....	74
-	-	68,362	Autres dépenses .....	75
-	-	68,362	Total du service de la dette .....	76
-	-	179,170	Autres dépenses .....	77
3,405,156	434,300	2,007,707	Total des dépenses publiques consolidées .....	78

(1) Voir page 7 pour la méthode utilisée dans la préparation de ce tableau.

TABLE 13. Reconciliation of Consolidated Government Revenue as Per the System of Financial Management to Revenue as Per the System of National Accounts

Fiscal Year Ended Nearest to December 31, 1974

No.	Item	Financial management system  Système de la gestion financière	System of national accounts — Système de la comptabilité nationale		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
millions of dollars					
1	Consolidated revenue (as per Table 11) .....	60,060.3	22,088.5	7,415.3	21,031.0
	Add:				
2	Personal provincial income taxes collected by the federal government and allocated to tax collection Agreement account.	2,869.0	2,869.0	—	—
3	Corporation income tax on an accrual basis .....	6,379.4	—	6,379.4	—
4	Remitted profits of the Bank of Canada and unremitted profits of liquor boards.	267.2	—	—	32.0
5	Contributions of government as employers to government employees' pension plans and social insurance programs.	935.4	935.4	—	—
6	Other additions .....	3,821.2	1,597.0	—	1,606.1
7	Total additions .....	14,272.2	5,401.4	6,379.4	1,638.1
	Deduct:				
8	Federal remittances of provincial personal income taxes .....	2,904.4	2,904.4	—	—
9	Corporation income tax collections .....	5,956.0	— 72.0	6,028.0	—
10	Adjustment to intergovernment transfers .....	609.0	—	—	—
11	Revenue of the Post Office and the Bank of Canada .....	1,092.5	—	—	—
12	Proceeds from sales of land and used assets .....	102.6	—	—	—
13	Proceeds from sales of other goods and services .....	1,953.4	—	—	—
14	Revenue of the Canada Pension Plan and the Quebec Pension Plan ..	2,335.0	1,613.7	—	—
15	Other deductions .....	3,588.3	2,409.6	686.7	1,672.2
16	Total deductions .....	18,541.2	6,855.7	6,714.7	1,672.2
17	Revenue on a national accounts basis .....	55,791.3	20,634.2	7,080.0	20,996.9

TABLE 14. Reconciliation of Consolidated Expenditure as Per the System of Financial Management to Expenditure as per the System of National Accounts

Fiscal Year Ended Nearest to December 31, 1974

No.	Item	Financial management system — Système de la gestion financière	System of national accounts — Système de la comptabilité nationale		
			Purchases of goods and services — Achats de biens et services	Transfers to — Transferts aux	
				Persons(1) — Particuliers(1)	Business — Entreprises
millions of dollars					
1	Consolidated expenditure (as per Table 12) .....	59,298.2	29,662.3	19,620.6	3,405.1
	Add:				
2	Depreciation or capital consumption as per system of national ac- counts.	1,939.0	1,939.0	—	—
3	Contribution of governments as employers to pension plans and social insurance programs.	935.4	935.4	—	—
4	Other additions .....	1,406.5	225.6	996.5	— 121.7
5	Total additions .....	4,280.9	3,100.0	996.5	— 121.7
	Deduct:				
6	Purchases of land and used assets .....	557.7	—	—	—
7	Purchases of new fixed assets .....	4,713.7	4,713.7	—	—
8	Proceeds from sales of goods and services .....	1,953.4	1,953.4	—	—
9	Expenditure of the Post Office and the Bank of Canada .....	853.6	—	—	—
10	Expenditure of the Canada Pension Plan and the Quebec Pension Plan.	559.6	15.4	544.2	—
11	Other deductions .....	1,543.8	400.8	308.1	— 66.9
12	Total deductions .....	10,181.8	7,083.3	852.3	— 66.9
13	Current expenditure on a national accounts basis .....	53,397.3	25,679.0	19,764.8	3,350.3

(1) Includes \$5,632,000,000 of interest on the public debt.

(2) Government payments to hospitals are treated as intergovernment transfers according to the system of national accounts, whilst they are considered as "purchases of goods and services" within the financial management system since hospitals are an integral part of the government universe. To reconcile public expenditure established by the two systems, it is necessary to remove the amounts concerned from "purchases of goods and services" and reclassify them as "transfers".

TABLEAU 13. Rajustements à apporter aux revenus publics consolidés selon le système de la gestion financière pour les exprimer selon le système de la comptabilité nationale

Année financière terminée le plus près du 31 décembre 1974

System of national accounts — Système de la comptabilité nationale			Poste	No
Other current transfers from persons — Transferts courants des particuliers autres que les impôts	Investment income — Revenus de placement	Other revenue — Revenus autres que les impôts et transferts courants		
millions de dollars				
1,121.9	5,472.0	2,931.6	Revenus consolidés selon le tableau 11 .....	1
—	—	—	Additionner:	
—	—	—	Rentrées de l'impôt sur le revenu des particuliers portées au compte des provinces en vertu des accords de perceptions fiscales.	2
—	235.2	—	Impôts sur le revenu des corporations selon la comptabilité d'exercice	3
—	—	—	Bénéfices remis par la Banque du Canada et bénéfices non remis des régies des alcools.	4
14.3	625.2	— 21.4	Contributions des gouvernements, en tant qu'employeur, à leurs propres régimes de pension et d'assurance sociale.	5
14.3	860.4	— 21.4	Autres additions .....	6
—	—	—	Total des additions .....	7
—	—	—	Déduire:	
—	—	—	Montants de l'impôt provincial sur le revenu des particuliers que le gouvernement fédéral remet aux provinces.	8
—	—	—	Rentrées de l'impôt sur le revenu des corporations .....	9
—	—	609.0	Ajustements aux transferts intergouvernementaux .....	10
—	—	1,092.5	Revenus des Postes et de la Banque du Canada .....	11
—	—	102.6	Produits de la vente de terrains et de biens usagés .....	12
—	—	1,953.4	Produits de la vente de divers biens et services .....	13
—	721.2	.1	Revenus du Régime de pension du Canada et de la Régie des rentes du Québec.	14
14.3	— 347.1	— 847.4	Autres déductions .....	15
14.3	374.1	2,910.2	Total des déductions .....	16
1,121.9	5,958.3	—	Revenus selon le système de la comptabilité nationale .....	17

TABLEAU 14. Rajustements à apporter aux dépenses publiques consolidées selon le système de la gestion financière pour les exprimer selon le système de la comptabilité nationale.

Année financière terminée le plus près du 31 décembre 1974

System of national accounts — Système de la comptabilité nationale			Poste	No
Transfers to — Transferts aux		Other — Autres dépenses		
Hospitals (2) — Hôpitaux (2)	Non-residents — Non-résidents			
millions de dollars				
4,168.2	434.3	2,007.7	Dépenses consolidées selon le tableau 12 .....	1
—	—	—	Additionner:	
—	—	—	Amortissement ou provisions pour l'usure des biens capitaux selon la comptabilité nationale.	2
—	—	—	Contributions des gouvernements, en tant qu'employeur, à leurs propres régimes de pension et d'assurance sociale.	3
—	—	306.1	Autres additions .....	4
—	—	306.1	Total des additions .....	5
—	—	557.7	Déduire:	
—	—	—	Achats de terrains et de biens usagés .....	6
—	—	—	Dépenses en nouvelles immobilisations .....	7
—	—	—	Produits de la vente de biens et de services .....	8
—	—	853.6	Dépenses des Postes et de la Banque du Canada .....	9
—	—	—	Dépenses du Régime de pension du Canada et de la Régie des rentes du Québec.	10
—	— .7	902.5	Autres déductions .....	11
—	— .7	2,313.8	Total des déductions .....	12
4,168.2	435.0	—	Dépenses courantes selon le système de la comptabilité nationale .....	13

(1) Comprend l'intérêt sur la dette publique au montant de \$5,632,000,000.

(2) Les paiements que les gouvernements versent aux hôpitaux sont considérés comme des transferts intergouvernementaux selon le système de la comptabilité nationale, alors qu'ils sont considérés comme des "achats de biens et de services" selon le système de la gestion financière, étant donné que les hôpitaux forment une partie intégrante de l'univers gouvernemental. Aux fins du système de la comptabilité nationale, il faut donc réduire les achats de biens et services, calculés selon le système de la gestion financière d'un montant correspondant aux paiements versés par les gouvernements aux hôpitaux à titre de transferts.



PART II

Financial Assets and Liabilities

—

DEUXIÈME PARTIE

L'actif financier et le passif

TABLE 15. Consolidated Government Financial Assets  
At the End of the Fiscal Year Ended Nearest to December 31, 1974

No.	Financial assets	All levels of government - L'ensemble des gouvernements et des administrations locales		
		Gross financial assets - L'actif financier brut	Intergovernment transactions - Transactions intergouvernementales	Consolidated financial assets - L'actif financier consolidé
		(1)	(2)	(3)
		thousands of dollars		
1	Cash on hand and deposits .....	6,515,365	-	6,515,365
	Receivables:			
2	Taxes .....	1,185,825	-	1,185,825
3	Interest .....	523,901	-	523,901
4	Trade accounts .....	319,642	-	319,642
5	Intergovernment .....	516,940	516,940	-
6	Government enterprises .....	51,957	-	51,957
7	Other .....	782,900	-	782,900
8	Total, receivables .....	3,381,165	516,940	2,864,225
	Loans and advances:			
9	Intergovernment .....	1,765,660	1,765,660	-
10	Government enterprises .....	15,652,612	-	15,652,612
11	Exchange fund .....	4,793,279	-	4,793,279
12	Individuals .....	22,559	-	22,559
13	Businesses .....	460,543	-	460,543
14	Private hospitals .....	212,430	-	212,430
15	Universities .....	48,925	-	48,925
16	Other .....	4,684,648	-	4,684,648
17	Total, loans and advances .....	27,640,656	1,765,660	25,874,996
	Canadian investment:			
18	Treasury bills .....	111,592	111,592	-
	Bonds and debentures:			
19	Intergovernment .....	17,617,174	17,617,174	-
20	Government enterprises .....	4,039,892	-	4,039,892
21	Other .....	1,454,146	-	1,454,146
22	Total, bonds and debentures .....	23,111,212	17,617,174	5,494,038
	Other securities:			
23	Intergovernment .....	22,994	22,994	-
24	Government enterprises .....	49,132	-	49,132
25	Other .....	44,724	-	44,724
26	Total, other securities .....	116,850	22,994	93,856
27	Mortgages and agreements for sale .....	2,193,727	-	2,193,727
	Capital stock:			
28	Government enterprises .....	2,219,240	-	2,219,240
29	Corporations .....	164,494	-	164,494
30	Total, capital stock .....	2,383,734	-	2,383,734
31	Other Canadian investment .....	4,015,250	-	4,015,250
32	Total Canadian Investment .....	31,932,365	17,751,760	14,180,605
33	Foreign investment .....	570,039	-	570,039
	Other financial assets:			
34	Intergovernment .....	10,938	10,938	-
35	Government enterprises .....	3,194,922	-	3,194,922
36	Other .....	2,348,005	-	2,348,005
37	Total other financial assets .....	5,553,865	10,938	5,542,927
38	Total financial assets .....	75,593,455	20,045,298	55,548,157
39	Intergovernment transactions not eliminated(1) .....	-	-	-

(1) Identified intergovernment liabilities in excess of identified intergovernment assets. See remarks on pages 8, 9, 10 and 11.

TABLEAU 15. L'actif financier public consolidé  
À la fin de l'année financière terminée le plus près du 31 décembre 1974

Provincial-local governments — Les gouvernements provinciaux et les administrations locales			L'actif financier	N <sup>o</sup>
Gross financial assets L'actif financier brut (4)	Intergovernment transactions — Transactions intergouvernementales (5)	Provincial-local consolidated financial assets — L'actif financier consolidé provincial-local (6)		
milliers de dollars				
3,831,346	—	3,831,346	Encaisse et dépôts .....	1
1,185,825	—	1,185,825	Effets à recevoir:	
233,788	—	233,788	Impôts .....	2
319,642	—	319,642	Intérêts .....	3
514,893	514,893	—	Créances de nature commerciale .....	4
51,957	—	51,957	Intergouvernementaux .....	5
386,382	—	386,382	Entreprises publiques .....	6
			Autres effets à recevoir .....	7
2,692,487	514,893	2,177,594	Total des effets à recevoir .....	8
580,022	580,022	—	Prêts et avances:	
2,435,937	—	2,435,937	Intergouvernementaux .....	9
—	—	—	Aux entreprises publiques .....	10
22,559	—	22,559	Au compte de fonds des changes .....	11
460,543	—	460,543	Aux particuliers .....	12
212,430	—	212,430	Aux entreprises privées .....	13
48,925	—	48,925	Aux hôpitaux privés .....	14
20,909	—	20,909	Aux universités .....	15
			À d'autres personnes ou organismes .....	16
3,781,325	580,022	3,201,303	Total des prêts et avances .....	17
111,592	108,749	2,843	Placements canadiens:	
			Bons du trésor .....	18
5,020,488	4,895,354	125,134	Obligations:	
3,171,660	—	3,171,660	Intergouvernementales .....	19
1,405,385	—	1,405,385	Entreprises publiques .....	20
			Autres organismes .....	21
9,597,533	4,895,354	4,702,179	Total des obligations .....	22
22,994	20,992	2,002	Autres valeurs:	
49,132	—	49,132	Intergouvernementales .....	23
44,724	—	44,724	Entreprises publiques .....	24
			Autres organismes .....	25
116,850	20,992	95,858	Total des autres valeurs .....	26
1,652,988	—	1,652,988	Titres hypothécaires et actes de vente .....	27
628,662	—	628,662	Capital-actions:	
164,494	—	164,494	Entreprises publiques .....	28
			Corporations .....	29
793,156	—	793,156	Total du capital-actions .....	30
1,410,580	—	1,410,580	Placements canadiens autres que ci-dessus .....	31
13,682,699	5,025,095	8,657,604	Total des placements canadiens .....	32
—	—	—	Placements extérieurs .....	33
10,938	—	10,938	Autre avoir financier:	
3,194,922	—	3,194,922	Intergouvernemental .....	34
621,502	—	621,502	Entreprises publiques .....	35
			Autre avoir que ci-dessus .....	36
3,827,362	—	3,827,362	Total, autre avoir financier .....	37
27,815,219	6,120,010	21,695,209	Total de l'actif financier .....	38
—	70,127	—	Transactions intergouvernementales non éliminées(1) .....	39

(1) Transactions intergouvernementales identifiables du passif excédant les transactions intergouvernementales identifiables de l'actif. Voir les remarques aux pages 8, 9, 10 et 11.

TABLE 16. Consolidated Government Liabilities  
At the End of the Fiscal Year Ended Nearest to December 31, 1974

No.	Liabilities	All levels of government — L'ensemble des gouvernements et des administrations locales		
		Gross liabilities — Le passif brut	Intergovernment transactions — Transactions intergouvernementales	Consolidated liabilities — Le passif consolidé
		thousands of dollars		
1	Borrowing from financial institutions .....	2,021,876	—	2,021,876
	Payables:			
2	Intergovernment .....	452,766	452,766	—
3	To government enterprises .....	17,235	—	17,235
4	Trade accounts .....	1,141,134	—	1,141,134
5	Matured securities outstanding .....	33,425	—	33,425
6	Interest .....	2,440,599	—	2,440,599
7	Other payables .....	1,984,330	—	1,984,330
8	Total payables .....	6,069,489	452,766	5,616,723
9	Currency in circulation .....	6,290,476	—	6,290,476
	Loans and advances:			
10	Intergovernment .....	849,514	849,514	—
11	To government enterprises .....	713,539	—	713,539
12	To others (non-government) .....	5,452	—	5,452
13	Total loans and advances .....	1,568,505	849,514	718,991
	Treasury bills:			
14	Intergovernment .....	231,243	231,243	—
15	Non-government .....	5,786,874	—	5,786,874
16	Total treasury bills .....	6,018,117	231,243	5,786,874
17	Savings bonds .....	13,274,210	—	13,274,210
	Bonds and debentures issued:			
18	To Canada Pension Plan .....	7,071,155	7,071,155	—
19	To governments .....	9,127,783	9,127,783	—
20	To government enterprises .....	337,668	—	337,668
21	To trustee pension plans within own province .....	2,160,205	—	2,160,205
	On the market:			
22	Canada .....	21,345,755	1,985,855	19,359,900
23	United States .....	4,931,361	—	4,931,361
24	Foreign countries other than U.S. ....	965,361	—	965,361
25	Total issued on the market .....	27,242,477	1,985,855	25,256,622
26	Total bonds and debentures .....	45,939,288	18,184,793	27,754,495
	Other securities:			
27	Intergovernment .....	18,000	18,000	—
28	Non-government .....	29,479	—	29,479
29	Total, other securities .....	47,479	18,000	29,479
	Deposits due to:			
30	Government enterprises .....	239,571	—	239,571
31	Others .....	2,952,635	—	2,952,635
32	Total, deposits due .....	3,192,206	—	3,192,206
	Other liabilities due to:			
33	Intergovernment .....	72,405	72,405	—
34	Government enterprises .....	3,701	—	3,701
35	Others .....	4,396,663	—	4,396,663
36	Total, other liabilities .....	4,472,769	72,405	4,400,364
37	Total, liabilities .....	88,894,415	19,808,721	69,085,694
38	Intergovernment transactions not eliminated(1).....	—	236,577	—

(1) Identified intergovernment assets in excess of identified intergovernment liabilities. See remarks on pages 8, 9, 10 and 11.

TABLEAU 16. Le passif public consolidé  
À la fin de l'année financière terminée le plus près du 31 décembre 1974

Provincial-local governments — Les gouvernements provinciaux et les administrations locales			Passif	N <sup>o</sup>
Gross liabilities — Le passif brut	Intergovernment transactions — Transactions intergouvernementales	Provincial-local consolidated liabilities — Le passif consolidé provincial-local		
milliers de dollars				
2,021,876	—	2,021,876	Emprunts auprès d'institutions financières .....	1
452,766	402,508	50,258	Effets à payer:	
17,235	—	17,235	Intergouvernementaux .....	2
1,141,134	—	1,141,134	Aux entreprises publiques .....	3
3,647	—	3,647	Comptes de nature commerciale .....	4
273,787	—	273,787	Titres échus en circulation .....	5
623,004	—	623,004	Intérêts .....	6
			Autres effets à payer .....	7
2,511,573	402,508	2,109,065	Total des effets à payer .....	8
—	—	—	Espèces en circulation .....	9
849,514	—	849,514	Emprunts et avances:	
713,539	—	713,539	Intergouvernementaux .....	10
5,452	—	5,452	Aux entreprises publiques .....	11
			À d'autres organismes non gouvernementaux .....	12
1,568,505	—	1,568,505	Total des emprunts et avances .....	13
231,243	104,688	126,555	Bons du Trésor:	
156,874	—	156,874	Intergouvernementaux .....	14
			Non gouvernementaux .....	15
388,117	104,688	283,429	Total des bons du Trésor .....	16
359,028	—	359,028	Obligations d'épargne .....	17
7,071,155	—	7,071,155	Obligations:	
3,606,701	3,606,701	—	Détenues par le Régime de pension du Canada .....	18
337,668	—	337,668	Détenues par le gouvernement .....	19
2,160,205	—	2,160,205	Détenues par les entreprises publiques .....	20
			Émises aux caisses provinciales de retraite en fiducie .....	21
12,533,459	1,985,855	10,547,604	Émises sur le marché:	
4,723,762	—	4,723,762	Intérieur .....	22
965,361	—	965,361	Des États-Unis d'Amérique .....	23
			Étranger, autre que les U.S.A. ....	24
18,222,582	1,985,855	16,236,727	Émissions totales sur le marché .....	25
31,398,311	5,592,556	25,805,755	Total des obligations .....	26
18,000	18,000	—	Autres valeurs:	
29,479	—	29,479	Intergouvernementales .....	27
			Non gouvernementales .....	28
47,479	18,000	29,479	Total, autres valeurs .....	29
239,571	—	239,571	Dépôts dus:	
167,871	—	167,871	Aux entreprises publiques .....	30
			À d'autres organismes .....	31
407,442	—	407,442	Total des dépôts dus .....	32
72,405	72,385	20	Diverses autres créances:	
3,701	—	3,701	Intergouvernementales .....	33
646,504	—	646,504	Auprès des entreprises publiques .....	34
			Auprès d'autres créanciers .....	35
722,610	72,385	650,225	Total, diverses autres créances .....	36
39,424,941	6,190,137	33,234,804	Total du passif .....	37
—	—	—	Transactions intergouvernementales non éliminées(1) .....	38

(1) Transactions intergouvernementales identifiables de l'actif excédant les transactions intergouvernementales identifiables du passif. Voir les remarques aux pages 8, 9, 10 et 11.

TABLE 17. Consolidated Provincial-local Government Financial Assets, by Province  
At the end of the Fiscal Year Ended Nearest to December 31, 1974

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario
		thousands of dollars					
1	Cash on hand and deposits .....	48,739	6,278	39,468	2,946	446,484	984,084
	Receivables:						
2	Taxes .....	5,702	6,958	39,122	38,152	712,723	183,201
3	Interest .....	8,923	1,117	765	5,521	91,648	40,017
4	Trade accounts .....	3,035	126	26,249	3,023	131,484	32,806
5	Intergovernment .....	—	—	—	—	—	—
6	Government enterprises .....	361	136	404	—	32,073	2,699
7	Other than 5 and 6 above .....	3,617	3,522	15,307	12,122	239,491	53,432
8	Total, receivables .....	21,638	11,859	81,847	58,818	1,207,419	312,155
	Loans and advances:						
9	Intergovernment .....	—	—	—	—	—	—
10	Government enterprises .....	256,683	1,557	143,524	75,995	252,077	405,640
11	Exchange fund .....	—	—	—	—	—	—
12	Individuals .....	32	50	383	354	17,046	433
13	Businesses .....	72,832	12,999	54,505	41,755	94,661	106,763
14	Private hospitals .....	—	—	3,189	—	—	205,845
15	Universities .....	—	—	48,925	—	—	—
16	Others .....	—	495	240	2,951	—	—
17	Total, loans and advances .....	329,547	15,101	250,766	121,055	363,784	718,681
	Canadian investment:						
18	Treasury bills .....	—	—	—	—	—	—
	Bonds and debentures:						
19	Intergovernment .....	825	184	1,212	2,664	9,317	44,328
20	Government enterprises .....	16,314	2,162	242,876	27,853	31,673	2,171,544
21	Other than 19 and 20 above .....	2,955	3,419	29,952	30,655	31,609	1,205,385
22	Total, bonds and debentures .....	20,094	5,765	274,040	61,172	72,599	3,421,257
	Other securities:						
23	Intergovernment .....	—	—	—	—	—	2,002
24	Government enterprises .....	—	—	—	—	—	1,150
25	Other (non-government) .....	—	—	—	—	—	900
26	Total, other securities .....	—	—	—	—	—	4,052
27	Mortgages and agreements for sale .....	22,492	13,250	107,166	16,068	658,922	459,151
	Capital stock:						
28	Government enterprises .....	31,497	—	2,284	—	244,695	—
29	Corporations .....	8,097	—	7,007	—	12,041	12,225
30	Total, capital stock .....	39,594	—	9,291	—	256,736	12,225
31	Other canadian investment .....	847	12,438	11,429	6,704	80,433	981,487
32	Total canadian investment .....	83,027	31,453	401,926	83,944	1,068,690	4,878,172
33	Foreign investment .....	—	—	—	—	—	—
	Other financial assets:						
34	Intergovernment .....	—	—	1,055	—	2,251	—
35	Government enterprises .....	—	—	750	—	3,180,301	—
36	Other (non-government) .....	35,306	2,371	10,948	6,297	230,666	61,814
37	Total other financial assets .....	35,306	2,371	12,753	6,297	3,413,218	61,814
38	Total financial assets .....	518,257	67,062	786,760	273,060	6,499,595	6,954,906
39	Intergovernment transactions not eliminated(1) .....	901	—	—	—	257,532	—

(1) Identified intergovernment liabilities in excess of identified intergovernment assets. See remarks on pages 8, 9, 10 and 11.

TABLEAU 17. L'actif financier consolidé des gouvernements provinciaux et des administrations locales, par province  
À la fin de l'année financière terminée le plus près du 31 décembre 1974

Manitoba	Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		N <sup>o</sup>
milliers de dollars								
245,958	384,044	1,076,256	571,190	12,858	13,041	3,831,346	Encaisse et dépôts .....	1
61,500	22,788	62,570	51,710	991	408	1,185,825	Effets à recevoir:	
8,031	5,205	67,181	5,380	—	—	233,788	Impôts .....	2
13,749	11,001	75,417	17,543	622	4,587	319,642	Intérêts .....	3
—	—	—	—	—	—	—	Créances de nature commerciale .....	4
83	6,233	9,605	363	—	—	51,957	Intergouvernementaux .....	5
9,203	16,641	16,208	15,576	335	928	386,382	Entreprises publiques .....	6
92,566	61,868	230,981	90,572	1,948	5,923	2,177,594	Autres effets à recevoir .....	7
—	—	—	—	—	—	—	Total des effets à recevoir .....	8
392,530	676,013	187,418	44,500	—	—	2,435,937	Prêts et avances:	
417	1,062	2,782	—	—	—	22,559	Intergouvernementaux .....	9
2,961	38,840	32,805	2,045	—	377	460,543	Aux entreprises publiques .....	10
3,396	—	—	—	—	—	212,430	Au compte de fonds des changes .....	11
—	—	—	—	—	—	48,925	Aux particuliers .....	12
173	11,412	5,633	5	—	—	20,909	Aux entreprises privées .....	13
399,477	727,327	228,638	46,550	—	377	3,201,303	Aux hôpitaux privés .....	14
—	2,843	—	—	—	—	2,843	Aux universités .....	15
—	—	—	—	—	—	—	À d'autres personnes ou organismes .....	16
3,621	6,980	44,089	11,914	—	—	125,134	Total des prêts et avances .....	17
184,532	64,384	102,580	327,742	—	—	3,171,660	Placements canadiens:	
20,609	11,590	69,211	—	—	—	1,405,385	Bons du Trésor .....	18
208,762	82,954	215,880	339,656	—	—	4,702,179	Obligations:	
—	—	—	—	—	—	2,002	Intergouvernementales .....	19
35,982	12,000	—	—	—	—	49,132	Entreprises publiques .....	20
—	—	43,824	—	—	—	44,724	Autres organismes .....	21
35,982	12,000	43,824	—	—	—	95,858	Total des obligations .....	22
73,302	33,747	93,977	173,281	1,578	54	1,652,988	Autres valeurs:	
93,096	—	37,307	219,783	—	—	628,662	Intergouvernementales .....	23
—	4,027	95,640	25,457	—	—	164,494	Entreprises publiques .....	24
93,096	4,027	132,947	245,240	—	—	793,156	Autres organismes .....	25
73,908	75,389	46,924	120,640	—	381	1,410,580	Total des autres valeurs .....	26
485,050	210,960	533,552	878,817	1,578	435	8,657,604	Titres hypothécaires et actes de vente .....	27
—	—	—	—	—	—	—	Capital-actions:	
7,632	—	—	—	—	—	10,938	Entreprises publiques .....	28
—	—	6,000	7,871	—	—	3,194,922	Corporations .....	29
48,965	65,475	100,571	56,822	715	1,552	621,502	Total du capital-actions .....	30
56,597	65,475	106,571	64,693	715	1,552	3,827,362	Placements canadiens autres que ci-dessus .....	31
1,279,648	1,449,674	2,175,998	1,651,822	17,099	21,328	21,695,209	Total des placements canadiens .....	32
—	—	—	54,254	—	—	312,687	Placements extérieurs .....	33
—	—	—	—	—	—	—	Autre avoir financier:	
7,632	—	—	—	—	—	10,938	Intergouvernemental .....	34
—	—	6,000	7,871	—	—	3,194,922	Entreprises publiques .....	35
48,965	65,475	100,571	56,822	715	1,552	621,502	Autre avoir que ci-dessus .....	36
56,597	65,475	106,571	64,693	715	1,552	3,827,362	Total, autre avoir financier .....	37
1,279,648	1,449,674	2,175,998	1,651,822	17,099	21,328	21,695,209	Total de l'actif financier .....	38
—	—	—	54,254	—	—	312,687	Transactions intergouvernementales non éliminées(1) .....	39

(1) Transactions identifiables du passif excédant les transactions identifiables de l'actif. Voir les remarques aux pages 8, 9, 10 et 11.

TABLE 18. Consolidated Provincial-local Government Liabilities, by Province  
At the end of the Fiscal Year Ended Nearest to December 31, 1974

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario
		thousands of dollars					
1	Borrowing from financial institutions .....	98,121	7,671	113,390	56,518	925,135	272,773
	Payables:						
2	Intergovernment .....	1,388	31	5,932	17,573	110	9,523
3	To government enterprises .....	743	37	69	2,373	—	—
4	Trade accounts .....	3,855	13,704	49,606	63,590	549,076	30,526
5	Matured securities outstanding .....	—	2,633	—	934	—	—
6	Interest .....	2,217	3,048	22,836	17,149	147,698	34,136
7	Other payables .....	53,892	3,377	25,811	12,563	140,753	218,120
8	Total payables .....	62,095	22,830	104,254	114,182	837,637	292,305
9	Currency in circulation .....	—	—	—	—	—	—
	Loans and advances:						
10	Intergovernment .....	67,868	14,170	46,862	35,511	328,800	113,024
11	To government enterprises .....	6,412	11,801	61,223	—	446,765	149,037
12	To others (non-government) .....	—	—	—	5,000	—	314
13	Total loans and advances .....	74,280	25,971	108,085	40,511	775,565	262,375
	Treasury bills:						
14	Intergovernment .....	—	—	—	—	103,813	—
15	Non-government .....	—	—	—	7,892	12,038	—
16	Total treasury bills .....	—	—	—	7,892	115,851	—
17	Savings bonds .....	—	—	—	—	289,455	—
	Bonds and debentures issued:						
18	To Canada pension plan .....	154,426	30,861	311,695	235,589	43,481	4,405,481
19	To governments .....	—	—	—	—	—	—
20	To government enterprises .....	—	—	—	—	322,033	—
21	To trustee pension plans within own province .....	—	—	—	—	—	2,118,425
	On the market:						
22	Canada .....	304,775	69,019	262,426	146,931	4,930,902	3,494,652
23	United States .....	279,787	8,277	425,900	209,707	1,173,284	1,733,546
24	Foreign countries other than U.S. ....	270,238	—	72,018	31,543	405,455	61,253
25	Total issued on the market .....	854,800	77,296	760,344	388,181	6,509,641	5,289,451
26	Total bonds and debentures .....	1,009,226	108,157	1,072,039	623,770	6,875,155	11,813,357
	Other securities:						
27	Intergovernment .....	—	—	—	—	—	—
28	Non-government .....	27,979	—	1,500	—	—	—
29	Total, other securities .....	27,979	—	1,500	—	—	—
	Deposits due to:						
30	Government enterprises .....	—	—	—	—	—	236,197
31	Others .....	703	8,467	5,735	7,150	40,270	35,767
32	Total, deposits due .....	703	8,467	5,735	7,150	40,270	271,964
	Other liabilities due to:						
33	Intergovernment .....	—	2	—	15	—	—
34	Government enterprises .....	—	3,701	—	—	—	—
35	Others .....	12,222	5,214	46,005	26,039	158,847	191,813
36	Total, other liabilities .....	12,222	8,917	46,005	26,054	158,847	191,813
37	Total, liabilities .....	1,284,626	182,013	1,451,008	876,077	10,017,915	13,104,587
38	Intergovernment transactions not eliminated(1) .....	—	3,635	2,786	1,034	—	172,883

(1) Identified intergovernment assets in excess of identified intergovernment liabilities. See remarks on pages 8, 9, 10 and 11.

TABLEAU 18. Le passif consolidé des gouvernements provinciaux et des administrations locales, par province  
À la fin de l'année financière terminée le plus près du 31 décembre 1974

Manitoba	Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		N°
milliers de dollars								
216,081	74,263	118,571	138,748	—	605	2,021,876	Emprunts auprès d'institutions financières .....	1
8,135	544	459	5,947	616	—	50,258	Effets à payer:	
362	24	11,342	2,135	—	150	17,235	Intergouvernementaux .....	2
50,512	17,508	162,572	185,578	2,515	12,092	1,141,134	Aux entreprises publiques .....	3
78	—	2	—	—	—	3,647	Comptes de nature commerciale .....	4
21,824	2,580	22,299	—	—	—	273,787	Titres échus en circulation .....	5
8,020	35,477	87,727	34,799	615	1,850	623,004	Intérêts .....	6
88,931	56,133	284,401	228,459	3,746	14,092	2,109,065	Autres effets à payer .....	7
—	—	—	—	—	—	—	Total des effets à payer .....	8
—	—	—	—	—	—	—	Espèces en circulation .....	9
56,151	13,217	8,455	—	49,757	115,699	849,514	Emprunts et avances:	
—	3,901	27,807	—	2,996	3,597	713,539	Intergouvernementaux .....	10
—	138	—	—	—	—	5,452	Aux entreprises publiques .....	11
56,151	17,256	36,262	—	52,753	119,296	1,568,505	À d'autres organismes non gouvernementaux .....	12
—	—	—	—	—	—	—	Total des emprunts et avances .....	13
2,461	16,143	1,580	2,558	—	—	126,555	Bons du Trésor:	
28,558	8,072	100,314	—	—	—	156,874	Intergouvernementaux .....	14
31,019	24,215	101,894	2,558	—	—	283,429	Non gouvernementaux .....	15
61,495	8,078	—	—	—	—	359,028	Total des bons du Trésor .....	16
411,512	364,068	757,551	356,491	—	—	7,071,155	Obligations d'épargne .....	17
—	—	—	—	—	—	—	Obligations:	
—	15,635	—	—	—	—	337,668	Détenues par le Régime de pension du Canada .....	18
—	9,641	—	32,139	—	—	2,160,205	Détenues par le gouvernement .....	19
—	—	—	—	—	—	—	Détenues par les entreprises publiques .....	20
—	—	—	—	—	—	—	Émises aux caisses provinciales de retraite en fiducie .....	21
378,222	337,742	368,489	254,423	23	—	10,547,604	Émises sur le marché:	
243,781	131,173	172,475	345,832	—	—	4,723,762	Intérieur .....	22
50,586	9,103	11,743	53,422	—	—	965,361	Des États-Unis d'Amérique .....	23
672,589	478,018	552,707	653,677	23	—	16,236,727	Étranger autre que les U.S.A. ....	24
1,084,101	867,362	1,310,258	1,042,307	23	—	25,805,755	Émissions totales sur le marché .....	25
—	—	—	—	—	—	—	Total des obligations .....	26
—	—	—	—	—	—	—	Autres valeurs:	
—	—	—	—	—	—	29,479	Intergouvernementales .....	27
—	—	—	—	—	—	29,479	Non gouvernementales .....	28
—	—	—	—	—	—	29,479	Total des autres valeurs .....	29
3,374	—	—	—	—	—	239,571	Dépôts dus:	
31,842	116	33,579	1,849	1,725	668	167,871	Aux entreprises publiques .....	30
35,216	116	33,579	1,849	1,725	668	407,442	À d'autres organismes .....	31
—	—	—	—	—	—	—	Total des dépôts dus .....	32
—	3	—	—	—	—	20	Diverses autres créances dues:	
21,902	19,066	103,037	54,061	1,419	6,879	646,504	Intergouvernementales .....	33
21,902	19,069	103,037	54,061	1,419	6,879	650,225	Auprès des entreprises publiques .....	34
1,594,896	1,066,492	1,988,002	1,467,982	59,666	141,540	33,234,804	Auprès d'autres créanciers .....	35
46,432	499	14,339	—	149	803	242,560	Total, diverses autres créances .....	36
—	—	—	—	—	—	—	Total du passif .....	37
—	—	—	—	—	—	—	Transactions intergouvernementales non éliminées(1) .....	38

(1) Transactions identifiables de l'actif excédant les transactions identifiables du passif. Voir les remarques aux pages 8, 9, 10 et 11.







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## CONSOLIDATED GOVERNMENT FINANCE

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## SYMBOLS

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- ... figures not appropriate or not applicable.
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- amount too small to be expressed.
- P preliminary figures.
- r revised figures.
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- ... n'ayant pas lieu de figurer.
- néant ou zéro.
- nombres infimes.
- P nombres provisoires.
- r nombres rectifiés.
- x confidentiel en vertu des dispositions de la Loi sur la statistique relatives au secret.

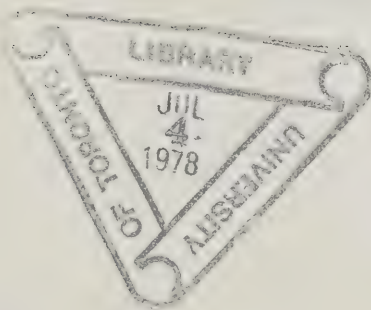


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## INTRODUCTION

### Purpose of Consolidation

Measures of government financial operations are provided in various publications of Statistics Canada for all levels of government, i.e., federal, provincial and local by Statistics Canada's Public Finance Division. Included in these publications are the following: Federal Government Finance (Catalogue 68-211), Provincial Government Finance - Revenue and Expenditure (Catalogue 68-207), Provincial Government Finance - Assets, Liabilities, Sources and Uses of Funds (Catalogue 68-209) and Local Government Finance (Catalogue 68-204). These describe revenue, expenditure, assets and liabilities on a gross basis for each level of government. Data contained therein include all intergovernmental transfer payments. As a result, combining such individual government data would produce inflated totals, for a single transaction would be counted more than once.

However, meaningful totals may be established through the consolidation exercise in which multiple accounting for a given transaction is eliminated. Data so obtained or consolidated provide a fair measure of government financial involvement in the social and economic life of the country. Within the context of consolidation, "government" is looked upon as a single entity embracing federal, provincial and local governments. For example, consolidated data indicate total spending for programs or functions but do not identify the contribution of a particular level of government. Likewise for revenue: total revenue raised is shown but not the level of the taxing authority.

On the other hand, a measure of the financial activities of the federal government cannot be obtained by deducting consolidated provincial-local data from the corresponding aggregate consolidated figures for two basic reasons. First, consolidated provincial-local revenue includes all federal transfer payments financed through federal general revenue and, second, consolidated provincial-local expenditure includes the share of such expenditure which is financed through federal contributions. A simple subtraction would consequently overestimate the provincial-local sector in relation to the federal sector. Gross contributions and collections of an individual government can be measured only through the data published separately for each level of government in the publications listed above.

### Le but de la consolidation

La Division des Finances publiques de Statistique Canada présente diverses publications qui ont pour objet de décrire l'activité financière particulière à chaque ordre de gouvernement, à savoir le gouvernement fédéral, les gouvernements provinciaux et les administrations locales. Il s'agit, notamment, des publications suivantes: Les finances publiques fédérales (n° 68-211 au catalogue), Les finances publiques provinciales - Revenus et dépenses (n° 68-207 au catalogue), Les finances publiques provinciales - Actif, passif, sources et utilisation des fonds (n° 68-209 au catalogue) et Les finances publiques locales (n° 68-204 au catalogue). On trouvera dans ces publications les montants bruts des revenus, des dépenses, de l'actif financier et du passif de chaque ordre de gouvernement. Les données ainsi publiées comprennent tous les paiements de transfert intergouvernemental. Aussi, ne saurait-on obtenir l'ordre réel de grandeur de l'ensemble des finances publiques au Canada en faisant simplement la somme de ces données, car une même transaction intergouvernementale y serait comprise plus d'une fois.

On peut, toutefois, estimer cet ordre de grandeur au moyen de la méthode dite de "consolidation", selon laquelle chaque donnée financière ne fait l'objet que d'une entrée. Les données ainsi "consolidées" ou intégrées permettent de mesurer, de façon aussi exacte que possible, l'apport financier de l'État à l'organisation sociale et économique du pays. En l'occurrence, le terme "État" désigne l'ensemble des gouvernements fédéral et provinciaux et des administrations locales, de façon à ce que ceux-ci ne correspondent qu'à une seule entité publique. Par exemple, les données intégrées indiquent la répartition des dépenses publiques par programme ou fonction, mais non les sommes qui y sont affectées par un ordre de gouvernement en particulier. Il en est de même pour ce qui a trait aux revenus: elles donnent les montants des recettes fiscales, mais non l'ordre de gouvernement qui lève les impôts.

Par ailleurs, il ne saurait être question de soustraire les données intégrées provinciales-locales des données correspondantes de l'ensemble pour obtenir une mesure de l'activité financière du gouvernement fédéral. D'une part, les revenus consolidés provinciaux-locaux comprennent les paiements de transfert que le gouvernement fédéral verse aux gouvernements provinciaux et aux administrations locales à même ses revenus généraux et, d'autre part, ces paiements sont inclus dans les dépenses totales des programmes provinciaux-locaux auxquels ils sont affectés. Une telle soustraction entraînerait une surestimation du secteur provincial-local par rapport au secteur fédéral. Les dépenses et les revenus bruts de chaque ordre de gouvernement, considéré individuellement, ne peuvent être jugés qu'à partir des chiffres présentés dans les publications particulières à chacun et dont la liste apparaît plus haut.

Readers are cautioned against making interprovincial comparisons of either the provincial or the local levels of government, by sole reference to gross data published for each individual level. Generally speaking, provincial governments have delegated varying degrees of powers and responsibilities to their respective municipalities. As a result, there are noticeable differences, from one province to another, in the size and composition of provincial and local finances when considered separately. Consolidated provincial-local data integrate the two levels into a single entity and thus permit valid interprovincial comparisons.

#### Government Universe

In addition to the general meaning of "government" given above, i.e., provincial-local and federal-provincial-local, a government universe is determined for each level of government to meet the need for statistical information comparable for various public authorities. Concepts and criteria governing the definition of "government universe" are set out in The Canadian System of Government Financial Management Statistics (Catalogue 68-506). In brief, each individual government universe comprises departments and ministries, special funds, commissions, boards and agencies performing functions generally comparable to those performed by departments. Also included are government-owned institutions, such as schools and public hospitals; universal pension plans (Canada and Quebec) and government employees' pension plans. The above-mentioned publication should be consulted for a more detailed list of entities comprised in the "government universe" for statistical purposes.

#### PART I

##### CONSOLIDATION OF REVENUE AND EXPENDITURE

Since the purpose of the consolidation exercise is to provide us with the most exact possible measure of the financial contribution of government to the economy, the resulting financial data must, in theory, reflect two things: firstly amounts that the public sector draws from the private sector and secondly, amounts returned. Because of the structure of the Canadian state, the public sector comprises several levels of government. Each of these levels carries on its own particular set of financial transactions, both with the private sector and with other levels of government. Thus, intergovernmental transactions

Il convient de prévenir le lecteur contre l'établissement de comparaisons interprovinciales touchant l'un ou l'autre des secteurs publics compris dans chaque province, soit le secteur provincial et le secteur local, en ne recourant qu'aux données brutes publiées individuellement pour chacun d'eux. De façon générale, les législatures provinciales n'ont pas délégué exactement les mêmes pouvoirs et les mêmes responsabilités à leurs administrations municipales à travers le pays. Il en résulte des différences sensibles, de l'une à l'autre province, dans les divers éléments qui composent les finances particulières à chacun de ces secteurs. Toutefois, en considérant ces derniers comme une seule entité publique, les données consolidées provinciales-locales permettent l'établissement de comparaisons interprovinciales valables.

#### L'univers gouvernemental

En plus des deux aspects d'univers gouvernemental qui sont indiqués ci-dessus, à savoir l'univers provincial-local et l'univers fédéral-provincial-local, un "univers gouvernemental" est défini pour chaque ordre de gouvernement aux fins d'information statistique comparable entre les divers ordres d'autorité publique. On trouvera dans la publication intitulée Le Système canadien des statistiques de la gestion des finances publiques (n° 68-506 au catalogue de Statistique Canada) les concepts et les critères qui servent à définir l'univers gouvernemental. Brièvement, celui-ci comprend, pour chaque entité gouvernementale, les ministères et les directions administratives, les fonds établis à des fins spécifiques, les commissions, les régies et les conseils dont l'activité est en général comparable à celle d'un ministère ou d'une direction administrative. En font également partie, certaines institutions gouvernementales, notamment les écoles et les hôpitaux publics, les régimes universels de retraite du Canada et du Québec ainsi que les caisses de retraite des fonctionnaires. Le lecteur pourra consulter la publication ci-haut mentionnée pour obtenir une liste complète des entités qui composent l'univers gouvernemental aux fins statistiques.

#### PREMIÈRE PARTIE

##### LA CONSOLIDATION DES REVENUS ET DES DÉPENSES

Puisque le but du processus de consolidation est de fournir une mesure aussi exacte que possible de l'apport financier de l'État à la vie économique du pays, les données financières qui en résultent doivent, en théorie, ne refléter que deux choses: en premier lieu, les montants que l'État tire du secteur privé de l'économie et, en deuxième lieu, les montants que l'État retourne au secteur privé. Or, en raison de la structure gouvernementale au Canada, l'État est composé de plusieurs ordres de gouvernement dont chacun exerce une activité financière qui lui est propre, qu'il s'agisse de transactions avec le secteur privé ou avec un autre ordre de gouvernement. Il est donc nécessaire de

must be eliminated in order that we be left only with those transactions occurring between the government and the general public. Such eliminations would be simple and straightforward if amounts reported as paid by one government equalled the related amounts shown as received by another government. Such is not, however, the case for several reasons, such as inadequate identification in the source documents of one or the other side of transactions or of both, differing year ends, time lags and varying government accounting approaches.

In order to overcome such difficulties and minimize their impact upon the consolidated data, general guidelines exist so that the data may reflect financial flows between the government and the general population as accurately as possible. The general guidelines are set out in the above-mentioned system of financial management statistics as well as in changes that have been recently brought to it. In accordance with these recent changes, certain adjustments are made when the amounts reported by the governments concerned are not identical. As a basis for adjustment, we consider the amount which constitutes, on one hand, the actual inflow of funds to government on the revenue side and, on the other hand, the portion of those funds which is returned to the public on the expenditure side.

In practice, the adjustments are made as follows: differences among amounts reported by levels of government, which need to be adjusted, are considered as "receivables or payables", as the case may be, assuming that they are mainly due to various dates of accounting. In other words, it is assumed that the payments concerned are in transit. As a result, such a method of adjustment links the consolidation of revenue and expenditure with the consolidation of assets and liabilities. As is the general practice, a thorough consolidation procedure involves not only the eliminations of inter- and intra-entities transactions but, also, adjustments to the gross amounts of such transactions. Consequently, gross general revenue shown in Table 1 does not strictly correspond to the addition of general revenue of each level of government as published in the individual publications pertaining to each level as they are listed above.

This general rule cannot, however, be followed in some specific cases, such as intergovernment purchases and sales of goods and services. Sales and purchases of protective services can be used as an example: amounts received from such sales by the supplying government are recorded as revenue in its accounts, but the amounts paid by the purchasing government are included with its

neutraliser les transactions intergouvernementales afin de ne retenir que celles qui ont lieu entre l'État et le secteur privé. Une telle neutralisation ne présenterait aucune difficulté si les montants versés et reçus étaient les mêmes dans les états financiers de chacun des gouvernements concernés. Mais tel n'est pas le cas pour plusieurs raisons, notamment des renseignements incomplets ou imprécis sur l'un ou l'autre, ou sur les deux aspects d'une même transaction dans les rapports financiers de chaque gouvernement, des années financières et des méthodes comptables différentes entre les divers gouvernements.

Pour contourner de telles difficultés et atténuer leurs répercussions sur les données consolidées, des normes ont été établies de façon à ce que les données ne reflètent que les transactions financières entre l'État et la population en général. Ces normes sont décrites dans le système des statistiques de la gestion financière, dont il a été fait mention plus haut, ainsi que dans des modifications qui y ont été récemment apportées. Selon ces dernières, des rajustements sont apportés quand les montants indiqués par les gouvernements concernés ne sont pas semblables. On considère comme base de rajustement le montant qui constitue, d'une part, la rentrée réelle de fonds pour l'État du côté des revenus publics et, d'autre part, la partie de ces fonds qui retourne à la population du côté des dépenses publiques.

En pratique, les rajustements sont apportés comme suit: les différences dans les montants comptabilisés par les divers ordres de gouvernement sont considérées comme "effets à recevoir ou à payer", selon le cas, en supposant qu'elles sont principalement entraînées par des inscriptions dans la comptabilité à des dates différentes. En d'autres termes, on pose l'hypothèse que les paiements concernés sont en cours de route. Il s'ensuit qu'une telle méthode de rajuster les transactions intergouvernementales fait le lien entre la consolidation des revenus et des dépenses et la consolidation de l'actif et du passif. De façon générale, le processus complet de consolidation ne comprend pas seulement l'élimination de transactions entre diverses entités mais, également, des rajustements aux montants bruts de telles transactions. Il s'ensuit que les revenus généraux bruts indiqués dans le tableau 1 ne correspondent pas exactement à la somme des revenus de chaque ordre de gouvernement ainsi qu'ils apparaissent dans les publications particulières à chacun, dont la liste a été donnée plus haut.

Cette méthode de rajustement ne peut pas, toutefois, être suivie dans quelques cas particuliers comme, par exemple, les achats et les ventes de biens et de services entre les gouvernements. Les ventes ou les achats, selon le cas, de services de protection publique fournissent un exemple à cet égard. L'ordre de gouvernements qui vend de tels services à un autre comptabilise les montants reçus dans ses revenus, alors que celui qui les achète

total expenditures for protective services. As a result, amounts paid by the latter cannot be identified. The simplest way to deal with such cases is to deduct the amounts recorded as received from both the combined revenue and expenditure of the governments concerned, albeit receipts and outlays may refer in total or in part to different fiscal years. Such differences are assumed to cancel out over a period of time, thus not affecting substantially the time series. In any case, while the above-described difficulties may preclude absolute accuracy in the published data, the statistical significance of these deviations is considered to be very minor.

#### Consolidation on a National Accounts Basis

The consolidation of data according to the System of National Accounts requires, however, special calculations in addition to those comprised in the general procedure described above.

In accordance with the criteria set out in the System of Financial Management Statistics (FM), government transactions are presented so as to follow, as closely as possible, the information supplied by the various governments in their official financial statements. The statistical series so established describe the financial resources available to governments during a given fiscal year to finance their expenditure for that same year.

There is a fair degree of difference between the FM system and the system of National Accounts in the method employed in eliminating intergovernment transfers insofar as the latter system is designed to present a measure of total economic activity in the course of a year. In fact, the National Accounts system encompasses not only the actual transactions, but as well, commitments entered into during that particular year. The elimination of intergovernment transfers is therefore done through subtracting from both combined government revenue and expenditure the amounts reported as having been actually paid by one government to other governments during a given year.

The reconciliation of the FM system classification with that of the National Accounts System is made in two stages:

- (i) The FM series is expressed according to the economic classification as set out for national accounts purposes (Tables 11 and 12).

inclut les sommes payées dans l'ensemble de ses dépenses affectées au service général de protection. Il est donc impossible de discerner, parmi celles-ci, les montants qui ont été versés à un autre gouvernement. La façon la plus simple de consolider des transactions d'une telle nature consiste à déduire les montants apparaissant à titre de revenu de l'ensemble des revenus et des dépenses des ordres de gouvernement concernés, bien que les encaissements et les déboursés puissent toucher, en totalité ou en partie, des années financières différentes. Il est, néanmoins, plausible de supposer que de tels écarts se cancelent mutuellement sur une période d'années, laissant à peu près intacte la série chronologique. De toute façon, bien que les difficultés décrites plus haut soient susceptibles d'influer sur le degré d'exactitude des données consolidées, les écarts qu'elles entraînent sont considérés comme négligeables du point de vue statistique.

#### La consolidation selon la comptabilité nationale

La consolidation des données selon le système de la comptabilité nationale nécessite des calculs particuliers en plus de ceux qu'entraînent les méthodes générales décrites ci-dessus.

Selon les critères du Système des statistiques de la gestion financière (FM), les transactions des gouvernements sont présentées de façon aussi conforme que possible à l'information que les diverses autorités publiques fournissent dans leurs états financiers. Les séries statistiques ainsi établies indiquent les ressources que les gouvernements ont à leur disposition au cours d'une année financière pour faire face à leurs obligations durant la même année.

La méthode suivie pour éliminer les transferts intergouvernementaux est quelque peu différente entre le système FM et le système de la comptabilité nationale, car l'objectif de celui-ci est de présenter une mesure de l'activité économique globale au cours d'une année. Aussi y est-il tenu compte non seulement des transactions de l'année mais, également, de tous les engagements pris durant cette même année selon les principes de la comptabilité d'exercice. L'effet des transferts intergouvernementaux est alors neutralisé en soustrayant, de l'ensemble des revenus et des dépenses, les montants qui sont versés par une entité gouvernementale à une autre.

La marche à suivre pour exprimer les séries établies selon le système FM en séries propres à la comptabilité nationale comprend deux étapes successives, à savoir:

- (i) Les séries FM sont présentées selon la classification économique qu'utilise le système de la comptabilité nationale (voir les tableaux 11 et 12).

(ii) Adjustments are made to this economic classification in order to conform to the norms of the national accounts. For instance, intergovernment transfers are treated as indicated above (i.e., according to the records of the paying government), corporation income tax is expressed on an accrual basis, etc. Tables 13 and 14 spell out the adjustments required so as to express the FM series in terms of the national accounts series.

(ii) Des rajustements sont subséquentement apportés à cette classification économique en accord avec les normes de la comptabilité nationale. Par exemple, l'effet des transferts intergouvernementaux est neutralisé en suivant la méthode décrite plus haut, c'est-à-dire d'après les états financiers de l'unité gouvernementale qui verse ces transferts, l'impôt sur le revenu des corporations est exprimé selon la comptabilité d'exercice, etc. À cet égard, il convient d'examiner les tableaux 13 et 14 qui énumèrent tous les rajustements à apporter.

## PART II

### CONSOLIDATION OF ASSETS AND LIABILITIES

The consolidation procedure outlined above in respect of revenue and expenditure also applies to the consolidation of government financial assets and liabilities. In theory at least, all intergovernment "receivables" and "borrowings" should offset corresponding "payables" and "lendings". This is not, however, the case in practice for the same factors that militate against proper consolidation of revenue and expenditure, as they were indicated above. Thus, it is necessary to adjust the data recorded by governments in their accounts in order to produce a balance sheet which can reflect, as closely as possible, actual financial assets and liabilities of all levels of government combined.

Since for the first time this year, the consolidation exercise has been applied simultaneously to revenue and expenditure and to assets and liabilities, several amounts, which could not be properly eliminated formerly, could be eliminated according to our new procedure. Residual amounts (the importance of which is rather negligible) that could not be offset on account of incomplete or not sufficiently detailed information have been adjusted under the item "other assets" or "other liabilities" as the case may be.

We believe that the improvements brought to our consolidation procedure are conducive to the presentation of balance sheet data which conforms as exactly as possible to the actual financial position of the public sector as a whole, considering the incomplete and, at times, disparate information made available to us. However, the statistical data contained in Tables 15-18 of this publication are not strictly comparable to the corresponding data published previously. To remedy such a situation, we propose to revise last year's data in accordance with the procedure applied this year.

## DEUXIÈME PARTIE

### LA CONSOLIDATION DE L'ACTIF ET DU PASSIF

Les normes qui ont été décrites plus haut pour la consolidation des revenus et des dépenses servent également à la consolidation de l'actif financier et du passif. En principe, tous les "effets à recevoir" et les "emprunts" entre les ordres de gouvernement devraient contrebalancer les "effets à payer" et les "prêts". Tel n'est cependant pas le cas en pratique pour les mêmes raisons que celles qui ont été indiquées plus haut à propos des revenus et des dépenses. Aussi est-il nécessaire d'apporter certains rajustements aux données telles que comptabilisées par les gouvernements afin de produire un bilan réellement consolidé qui soit susceptible de refléter aussi fidèlement que possible l'actif financier et le passif de l'ensemble des gouvernements.

Comme pour la première fois cette année, nous avons fait porter simultanément le processus de consolidation sur les revenus et les dépenses et sur l'actif et le passif, plusieurs montants qui n'étaient pas éliminés auparavant l'ont été selon notre nouvelle méthode. Les montants résiduels (dont l'importance est plutôt négligeable) qui n'ont pas pu être contrebalancés, faute de renseignements plus précis et plus détaillés, ont été rajustés sous le poste "autre actif" ou "autre passif" selon le cas. Bref, les rajustements apportés au compte des "revenus et dépenses" ont été accompagnés de rajustements du même ordre dans l'état de "l'actif et du passif".

Nous croyons que les améliorations apportées à notre méthode de consolidation nous permettent de présenter des données qui reflètent de façon aussi exacte que possible, compte tenu des renseignements incomplets (voire parfois disparates) que nous possédons, la situation financière de l'ensemble du secteur public. Toutefois, les chiffres compris dans les tableaux 15-18 de la présente publication ne sont pas strictement comparables à ceux qui ont été publiés au cours des années précédentes. Pour pallier à une telle situation, nous nous proposons de réviser les données de l'année dernière en suivant la même méthode que celle qui a servi à établir les chiffres des tableaux compris dans les pages qui suivent.



HIGHLIGHTS OF CONSOLIDATED  
GOVERNMENT FINANCE

All levels of government consolidated revenue and expenditure amounted to \$66.3 billion and \$71.8 billion respectively in 1975-76, thus showing an excess of expenditure over revenue of \$5.5 billion, as per compilations made in accordance with the system of financial management statistics and the modified consolidated procedure followed this year. A similar year end result occurred at the provincial-local level, where consolidated revenue - \$40.0 billion - was exceeded by consolidated expenditure - \$43.1 billion, i.e., by \$3.1 billion.

QUELQUES TRAITS SAILLANTS DES FINANCES  
PUBLIQUES CONSOLIDÉES

L'ensemble des revenus et des dépenses publics consolidés des trois ordres de gouvernement s'élevait respectivement à \$66.3 milliards et \$71.8 milliards en 1975-76, entraînant ainsi un excès des dépenses sur les revenus de \$5.5 milliards, selon les chiffres compilés en accord avec le système des statistiques de la gestion financière et les modifications qui y ont été récemment apportées. De même, l'année financière du secteur provincial-local consolidé s'est soldée par un déficit de \$3.1 milliards: soit des revenus de \$40.0 milliards et des dépenses de \$43.1 milliards.

Consolidated Government Revenue and Expenditure, All Levels of Government,  
1966, 1970 and 1975

Les revenus et les dépenses consolidés de l'ensemble des gouvernements,  
1966, 1970 et 1975

	Per cent of total — Pourcentage du total		
	1966	1970	1975
Revenue — Revenus:			
Personal income taxes — Impôts sur le revenu des particuliers .....	21.4	28.4	28.9
Corporation income taxes — Impôts sur le revenu des corporations .....	11.6	9.9	11.8
Real and personal property taxes — Impôts sur la propriété personnelle et foncière .....	11.0	10.0	7.6
General sales taxes — Taxes générales de vente .....	15.7	12.7	10.8
Other revenue — Autres revenus .....	40.3	39.0	40.9
Total .....	100.0	100.0	100.0
Expenditure — Dépenses:			
Transportation and communications — Transports et communications .....	13.8	10.3	9.4
Health — Santé .....	10.3	13.5	12.5
Social welfare — Bien-être social .....	17.2	18.5	22.5
Education — Éducation .....	17.1	19.0	14.8
Debt charges — Service de la dette .....	7.8	8.3	8.0
Other expenditure — Autres dépenses .....	33.8	30.4	32.8
Total .....	100.0	100.0	100.0

As illustrated in the preceding table, which summarizes Tables 5 and 6 of Part I, some shifts in the importance of certain revenue sources occurred between 1966 and 1975. For all levels of government consolidated, the

Ainsi qu'en témoigne le tableau ci-dessus, lequel présente un résumé des chiffres des tableaux 5 et 6 de la première partie de la présente publication, certaines sources de revenu ont gagné de l'importance dans le revenu total entre 1966 et

most important change took place in the personal income tax field which contributed 28.9% of total revenue in 1975-76 compared with 21.4% in 1966-67. On the other hand, the importance of general sales taxes as a revenue source for all levels of government combined has been gradually decreasing over the 10-year period 1966-67 to 1975-76. On the expenditure side, social welfare outlays have become increasingly important during the same period, changing from 17.2% of total expenditure in 1966-67 to 22.5% in 1975-76.

Shifts in the importance of some revenue sources also occurred at the provincial-local level. The contribution of personal income tax to revenue followed a development somewhat similar to that of the three levels of government combined. The other noticeable increase

1975. Le gain le plus marqué est survenu dans le champ de l'impôt sur le revenu des particuliers dont les recettes sont passées de 21.4 %, en 1966-67, à 28.9 %, en 1975-76, de l'ensemble des revenus des trois ordres réunis de gouvernement. Par ailleurs, l'apport à cet ensemble des taxes de vente a graduellement perdu de l'importance au cours de la décennie 1966-67 à 1975-76. Du côté des dépenses, c'est au chapitre de l'assistance sociale que les trois ordres réunis de gouvernement en attribuaient une tranche croissante durant la même décennie, soit 22.5 % en 1975-76 par rapport à 17.2 % en 1966-67.

L'importance de certaines sources de revenu a également varié dans l'ensemble des revenus du secteur provincial-local intégré. La contribution des recettes tirées de l'impôt sur le revenu des particuliers manifeste une tendance à peu près semblable à celle que l'on a observée pour les

Consolidated Provincial-local Revenue and Expenditure,  
1966, 1970 and 1975

Revenus et dépenses provinciaux-locaux consolidés,  
1966, 1970 et 1975

	Per cent of total		
	—		
	Pourcentage du total		
	1966	1970	1975
Revenue — Revenus:			
Personal income taxes — Impôts sur le revenu des particuliers .....	10.7	14.2	16.1
Corporation income taxes — Impôts sur le revenu des corporations .....	5.0	3.9	5.2
Real and personal property taxes — Impôts sur la propriété personnelle et foncière .....	20.3	16.6	12.6
General sales taxes — Taxes générales de vente .....	9.5	9.2	9.2
Natural resources revenue — Revenus tirés des ressources naturelles .....	4.8	3.1	6.5
Federal government transfers — Transferts du gouvernement fédéral .....	15.2	19.0	20.2
Other revenue — Autres revenus .....	34.5	34.0	30.2
Total .....	100.0	100.0	100.0
Expenditure — Dépenses:			
Transportation and communications — Transports et communications .....	15.7	11.5	10.2
Health — Santé .....	17.2	21.0	20.3
Social welfare — Bien-être social .....	7.8	8.7	11.6
Education — Éducation .....	27.6	29.5	24.2
Debt charges — Service de la dette .....	6.0	7.0	6.7
Other expenditure — Autres dépenses .....	25.7	22.3	27.0
Total .....	100.0	100.0	100.0

as a source of consolidated provincial-local revenue is found in federal government's transfer payments, i.e., 15.2% in 1966 compared with 20.2% in 1975. On the other hand, real and personal property taxes have been constantly losing ground as a revenue source and formed only 12.6% of total revenue in 1975 in relation to 20.3% in 1966. It should be noted that natural resources are becoming an important source of revenue at the provincial-local level; this is mainly due to the petroleum and natural gas resources.

Although outlays for education still rank first in provincial-local combined expenditure, they have gradually lost ground between 1966 and 1975, whereas health and social welfare programs have become more important. The preceding table, which summarizes Tables 9 and 10, shows the extent of shifts in importance of revenue sources and expenditure functions between 1966 and 1975.

#### Assets and Liabilities

The purpose of consolidating government financial assets and liabilities is to supply a measure of government's holding of financial assets and government's liabilities of any kind which are due to either its own enterprises or the general public. Intergovernment borrowing and lending have been eliminated to the largest extent possible. In cases where such an elimination could not be done for the same reasons as those given above in relation to revenue and expenditure, the differences between amounts to be eliminated were accounted for and netted out, as far as could be done, under the items "other financial assets" and "other liabilities" as the case may be. Although some intergovernment transactions might still be included in the consolidated data, their amount is deemed to be very small in relation to the overall lending and borrowing transactions and thus having minimal statistical significance. Notwithstanding the caveats mentioned above, some interesting facts can be detected from the tables relating to financial assets and liabilities, i.e., Tables 15-18.

As can be seen in Table 15, government's investment is mainly with its own enterprises, either under the form of loans and advances, bonds or shares. All levels of government's financial assets under these four forms amounted to \$27.0 billion out of related total investments of \$45.9 billion, i.e., 58.7%, at the end of the fiscal year closing nearest to December 31, 1975. Adding to these amounts loans to the exchange fund and other securities with government enterprises,

trois entités gouvernementales réunies. Toutefois, c'est au poste des paiements de transfert du gouvernement fédéral que l'accroissement a été le plus important: soit 15.2 % du revenu total en 1966 par rapport à 20.2 % en 1975. On remarque, toutefois, une baisse constante de la part des revenus provinciaux-locaux qui est formée des rentrées de l'impôt foncier, laquelle est passée de 20.3 % en 1966 à 12.6 % en 1975. Par ailleurs, les revenus tirés des ressources naturelles deviennent de plus en plus importants dans l'ensemble des revenus du secteur provincial-local; il s'agit notamment des revenus tirés des ressources de pétrole et de gaz naturel.

Bien que les déboursés pour l'éducation occupent encore le premier rang parmi les dépenses provinciales-locales réunies, leur importance dans celles-ci a graduellement baissé entre 1966 et 1975, au bénéfice des régimes de santé et de sécurité sociale. Le tableau qui précède, dont les chiffres sont extraits des tableaux 9 et 10 apparaissant dans les pages qui suivent, fait voir l'ordre de grandeur de telles variations entre 1966 et 1975.

#### L'actif et le passif

La consolidation de l'actif financier et du passif de l'ensemble des gouvernements et des administrations locales fournit une mesure de l'avoir financier public ainsi que des créances de toute nature de l'État envers ses entreprises et la collectivité. Les prêts et les emprunts intergouvernementaux sont, autant que possible, éliminés. Là où il a été impossible d'éliminer entièrement certaines transactions intergouvernementales, pour les mêmes raisons que celles qui ont été indiquées plus haut à propos des revenus et des dépenses, les différences non éliminées ont été rapportées sous le poste "autre avoir financier" ou "diverses autres créances", selon le cas, et seul leur montant net a été retenu. Bien que certaines transactions intergouvernementales puissent encore être comprises dans les données consolidées, nous croyons que leur montant, par rapport à celui de l'ensemble des prêts ou des emprunts, est plutôt négligeable du point de vue de la statistique. Nonobstant les remarques données ci-dessus sur les difficultés de consolider les transactions intergouvernementales, on peut néanmoins dégager des tableaux qui présentent l'actif financier et le passif quelques traits intéressants. Il s'agit des tableaux 15-18.

Ainsi que le tableau 15 le démontre, les placements de l'État sont détenus, en majeure partie, par ses propres entreprises, soit sous forme de prêts et avances, d'obligations ou d'actions. L'actif financier total de l'ensemble des gouvernements, sous ces quatre formes, s'élevait à \$27.0 milliards par rapport à un investissement total de même nature de \$45.9 milliards, soit 58.7 %, à la fin de l'année financière terminée le plus près du 31 décembre 1975. Si l'on ajoute à ces montants les prêts au compte de fonds des changes et

consolidated government assets are mainly located in government institutions and agencies, namely \$35.5 billion out of total assets of \$62.4 billion, i.e., 57%.

At the provincial-local level, government's assets in public enterprises are slightly less important in total financial assets, i.e., 45.8% compared with 57% for all levels of government.

On the liability side, Table 16 indicates that nearly 74% of all levels of government bonds and debentures are issued on the Canadian market. Including savings bonds and bonds issued directly to trustee pension plans and government enterprises with market issues, total issues in Canada amounted to 84.2% of total bonds and debentures issued up to 1975-76.

The Canada Pension Plan constitutes an important source of financing for provincial-local governments combined. Borrowing outside Canada is relatively more important at the provincial-local level than for all levels of government consolidated. However, adding to market issues bonds issued to the Canada Pension Plan, trustee pension plans and government enterprises, issues on the domestic market represented 75.8% of all bonds issued as at the end of the fiscal year ending nearest to December 31, 1975.

These percentages vary, however, among the provinces, as indicated in the following table. For instance, it is seen that 68% of Alberta bonded debt is held by government agencies, compared with only 5% in Quebec. On the other hand, Quebec's bonds and debentures are issued mainly on the Canadian market, i.e., 67.5% of the bonded debt; whereas those of Newfoundland are mainly sold outside Canada.

certain titres des entreprises publiques détenus par le gouvernement, l'actif public consolidé consiste principalement en des placements dans les entreprises et les agences publiques, soit \$35.5 milliards sur un actif total de \$62.4 milliards, ou 57 %.

Les placements dans les entreprises publiques sont légèrement moins importants pour le secteur provincial-local, soit 45.8 % par rapport à 57 % pour l'ensemble des gouvernements et des administrations locales.

Du côté passif, le tableau 16 indique que 74 % des obligations gouvernementales sont émises sur le marché intérieur. En réunissant à celles-ci les obligations d'épargne et les obligations du gouvernement émises directement aux caisses provinciales de retraite en fiducie et aux entreprises publiques, les émissions totales faites à l'intérieur du Canada formaient 84.2 % de la somme cumulative des obligations gouvernementales émises jusqu'en 1975-76.

Le Régime de pension du Canada constitue une source importante de financement par l'emprunt pour le secteur provincial-local réuni. Par ailleurs, les emprunts sur le marché extérieur sont plus importants pour ce secteur que pour l'ensemble fédéral-provincial-local. Toutefois, si l'on ajoute à ces derniers, les obligations émises au Régime de pension du Canada, aux caisses provinciales de retraite en fiducie et aux entreprises publiques, l'on constate que 75.8 % de toutes les obligations émises par ce secteur à la fin de l'année financière terminée le plus près du 31 décembre 1975 ont été écoulées sur le marché intérieur.

Toutefois, ces pourcentages varient entre les provinces, ainsi qu'en témoigne le tableau qui suit. On y remarque, par exemple, que 68 % de la dette obligataire de l'Alberta est détenu par des organismes d'État, alors qu'il s'agit seulement de près de 5 % pour celle du Québec. Par ailleurs, les obligations du Québec sont écoulées, en majeure partie, sur le marché intérieur, soit 67.5 % de la dette obligataire; tandis que celles de Terre-Neuve le sont sur les marchés étrangers.

Provincial-local Bonded Debt  
Dette obligatoire provinciale-local

Province	Per cent distribution by type of market, 1975-76 — Répartition procentuelle par genre de marchés, 1975-76		
	Non-market issues — Émissions à l'intérieur du secteur public	Market issues — Émissions sur le marché	
		Domestic — Intérieur	Foreign — Extérieur
	per cent — pourcentage		
Newfoundland — Terre-Neuve .....	15.1	27.4	57.5
Prince Edward Island — Île-du-Prince-Édouard .....	31.2	61.8	7.0
Nova Scotia — Nouvelle-Écosse .....	32.7	19.3	48.0
New Brunswick — Nouveau-Brunswick .....	38.1	19.3	42.6
Québec .....	4.8	67.5	27.7
Ontario .....	55.1	28.2	16.7
Manitoba .....	40.1	28.2	31.7
Saskatchewan .....	46.9	40.7	12.4
Alberta .....	68.1	18.7	13.2
British Columbia — Colombie-Britannique .....	37.4	31.0	31.6

Source: Table 18, Item Nos. 18-25, page 56. — Le tableau 18, n<sup>os</sup> de postes 18-25, page 57.



PART I

Consolidation of Revenue and Expenditure

—

PREMIÈRE PARTIE

La consolidation des revenus et des dépenses

TABLE 1. Consolidated Government Revenue  
Fiscal Year Ended Nearest to December 31, 1975

No.	Revenue sources	All levels of government — L'ensemble des gouvernements et des administrations locales		
		Gross general revenue — Les revenus généraux bruts	Intergovernment transactions — Transactions intergouvernementales	Consolidated revenue — Les revenus consolidés
		thousands of dollars — milliers de dollars		
	Taxes:			
1	Personal income taxes .....	19,137,882	—	19,137,882
2	Payroll tax .....	171,493	—	171,493
3	Corporation income taxes .....	7,839,399	—	7,839,399
4	Taxes on insurance premiums .....	111,157	—	111,157
5	Other taxes on corporations and businesses .....	641,917	—	641,917
6	Tax on certain payments or credits to non-residents .....	481,349	—	481,349
7	Real and personal property taxes .....	5,051,767	—	5,051,767
8	General sales taxes .....	7,183,131	—	7,183,131
9	Motive fuel taxes .....	1,943,500	—	1,943,500
10	Alcoholic beverages taxes .....	550,645	—	550,645
11	Tobacco taxes .....	926,095	—	926,095
12	Taxes on amusements and admissions to places of entertainment .....	89,609	—	89,609
13	Taxes on other commodities and services .....	243,028	—	243,028
14	Custom duties .....	1,887,212	—	1,887,212
15	Taxes on estates, successions and gifts .....	154,420	—	154,420
16	Hospital and medical care insurance premiums .....	731,061	—	731,061
17	Social insurance levies .....	2,813,141	—	2,813,141
18	Universal pension plan levies .....	1,982,727	—	1,982,727
19	Oil export tax .....	1,062,930	—	1,062,930
20	Other taxes .....	183,009	—	183,009
21	Total taxes .....	53,185,472	—	53,185,472
	Natural resource revenue:			
22	Fish and game .....	34,283	—	34,283
23	Forests .....	155,508	—	155,508
24	Mines .....	300,806	—	300,806
25	Oil and gas .....	2,067,887	—	2,067,887
26	Water power .....	36,057	—	36,057
27	Other non-specified natural resources .....	37,048	—	37,048
28	Total natural resource revenue .....	2,631,589	—	2,631,589
	Privileges, licences and permits:			
29	Liquor control and regulations .....	163,210	—	163,210
30	Motor vehicles .....	633,109	—	633,109
31	Concessions and franchises .....	88,459	—	88,459
32	Other .....	225,158	—	225,158
33	Total privileges, licences and permits .....	1,109,936	—	1,109,936
34	Sales of goods and services .....	2,679,257	347,465	2,331,792
	Return on investments:			
35	Remittances from own enterprises .....	1,264,233	—	1,264,233
36	Interest .....	3,830,089	—	3,830,089
37	Dividends, foreign exchange and other .....	259,575	—	259,575
38	Total return on investments .....	5,353,897	—	5,353,897
	Other revenue from own sources:			
39	Contributions to government employees' and teachers' pension plans operated by government .....	532,227	—	532,227
40	Postal revenue .....	560,823	—	560,823
41	Bullion and coinage .....	36,694	—	36,694
42	Fines and penalties .....	209,950	—	209,950
43	Miscellaneous .....	233,143	—	233,143
44	Total other revenue from own sources .....	1,572,837	—	1,572,837
	Intergovernmental transfers:			
45	General purpose .....	3,487,061	3,487,061	—
46	Specific purpose .....	11,499,728	11,499,728	—
47	Total intergovernmental transfers .....	14,986,789	14,986,789	—
	Transfers from government enterprises:			
48	Federal enterprises .....	25,297	—	25,297
49	Provincial enterprises .....	65,234	—	65,234
50	Local enterprises .....	14,961	—	14,961
51	Total transfers from government enterprises .....	105,492	—	105,492
52	Total gross general revenue .....	81,625,269	15,334,254	...
53	Total consolidated government revenue .....	...	...	66,291,015

TABLEAU 1. Revenus publics consolidés  
Année financière terminée le plus près du 31 décembre 1975

Provincial-local governments - Les gouvernements provinciaux et les administrations locales			Sources de revenu	No
Gross general revenue - Les revenus généraux bruts	Intergovernment transactions - Transactions intergouvernementales	Consolidated revenue - Les revenus consolidés		
thousands of dollars - milliers de dollars				
6,428,710	-	6,428,710	Les impositions:	
171,493	-	171,493	Impôts sur le revenu des particuliers .....	1
2,091,223	-	2,091,223	Impôts sur la feuille de paye .....	2
111,157	-	111,157	Impôts sur le revenu des corporations .....	3
641,917	-	641,917	Taxes sur les primes d'assurance .....	4
-	-	-	Autres taxes diverses sur les corporations et les entreprises .....	5
5,051,767	-	5,051,767	Taxes sur certains paiements ou crédits remis à des non-résidents .....	6
3,668,325	-	3,668,325	Impôts sur la propriété foncière et personnelle .....	7
1,518,416	-	1,518,416	Taxes générales de vente .....	8
2,202	-	2,202	Taxes sur les carburants .....	9
279,007	-	279,007	Taxes sur les boissons alcooliques .....	10
89,609	-	89,609	Taxes sur le tabac .....	11
158,453	-	158,453	Taxes sur les spectacles et droits d'entrée dans les lieux de divertissements .....	12
143,551	-	143,551	Taxes sur divers biens et services .....	13
731,061	-	731,061	Droits de douane .....	14
864,379	-	864,379	Impôts sur les biens transmis par décès, sur les successions et sur les dons .....	15
525,829	-	525,829	Primes d'assurance-hospitalisation et d'assurance-maladie .....	16
182,541	-	182,541	Cotisations à divers régimes d'assurance sociale .....	17
22,659,640	-	22,659,640	Cotisations aux régimes universels de rentes .....	18
			Taxes sur l'exportation de pétrole .....	19
			Autres impositions .....	20
			Total des impositions .....	21
32,139	-	32,139	Revenus tirés des ressources naturelles:	
155,410	-	155,410	Chasse et pêche .....	22
290,867	-	290,867	Forêt .....	23
2,058,201	-	2,058,201	Mines .....	24
35,926	-	35,926	Pétrole et gaz naturel .....	25
30,685	-	30,685	Ressources hydrauliques .....	26
2,603,228	-	2,603,228	Autres ressources naturelles non spécifiées .....	27
			Total des revenus tirés des ressources naturelles .....	28
163,210	-	163,210	Privilèges, droits et permis:	
633,109	-	633,109	Contrôle et réglementation du commerce des alcools .....	29
88,459	-	88,459	Véhicules automobiles .....	30
175,614	-	175,614	Concessions et franchises .....	31
1,060,392	-	1,060,392	Divers .....	32
			Total des privilèges, droits et permis .....	33
1,710,510	963	1,709,547	Ventes de biens et de services .....	34
1,249,164	-	1,249,164	Revenus de placement:	
1,923,126	-	1,923,126	Remises des entreprises publiques à leurs gouvernements respectifs ..	35
4,868	-	4,868	Intérêts .....	36
3,177,158	-	3,177,158	Dividendes, devises étrangères et autres revenus de placement .....	37
			Total des revenus de placement .....	38
227,201	-	227,201	Autres revenus de propres sources:	
-	-	-	Cotisations des fonctionnaires et des enseignants aux régimes de pension gérés par le gouvernement .....	39
191,046	-	191,046	Revenu postal .....	40
200,734	-	200,734	Lingots et monnayage .....	41
618,981	-	618,981	Amendes et pénalités .....	42
			Divers .....	43
			Total des autres revenus de propres sources .....	44
3,675,262	893,012	2,782,250	Transferts intergouvernementaux:	
11,613,926	6,333,822	5,280,104	À des fins générales .....	45
15,289,188	7,226,834	8,062,354	À des fins spécifiques .....	46
			Total des transferts intergouvernementaux .....	47
25,297	-	25,297	Transferts des entreprises publiques:	
65,234	-	65,234	Entreprises fédérales .....	48
14,961	-	14,961	Entreprises provinciales .....	49
105,492	-	105,492	Entreprises locales .....	50
			Total des transferts des entreprises publiques .....	51
47,224,589	7,227,797	...	Total des revenus généraux bruts .....	52
...	...	39,996,792	Total des revenus publics consolidés .....	53

TABLE 2. Consolidated Government Expenditure  
Fiscal Year Ended Nearest to December 31, 1975

No.	Function	All levels of government — L'ensemble des gouvernements et des administrations locales		
		Gross general expenditure — Les dépenses générales brutes	Intergovernment transactions — Transactions intergouverne- mentales	Consolidated expenditure — Les dépenses consolidées
		thousands of dollars — milliers de dollars		
	General government:			
1	Executive and legislative .....	243,445	—	243,445
2	Administrative .....	2,874,596	921	2,873,675
3	Contributions to trustee pension plans and pension payments from government operated pension plans.	909,907	—	909,907
4	Other .....	425,833	5,617	420,216
5	Total general government .....	4,453,781	6,538	4,447,243
	Protection of persons and property:			
6	National defence .....	2,633,604	1,500	2,632,104
7	Courts of law .....	327,577	12,884	314,693
8	Correctional services .....	426,997	952	426,045
9	Police services .....	1,430,229	99,870	1,330,359
10	Firefighting services .....	454,616	2,559	452,057
11	Regulatory services .....	344,028	1,426	342,602
12	Other .....	225,317	5,842	219,475
13	Total protection of persons and property .....	5,842,368	125,033	5,717,335
	Transportation and communications:			
14	Air .....	655,743	6,470	649,273
15	Road .....	4,722,277	531,538	4,190,739
16	Rail .....	385,802	11,566	374,236
17	Water .....	416,450	135	416,315
18	Telecommunications .....	75,684	16	75,668
19	Postal services .....	955,419	—	955,419
20	Other .....	122,060	98	121,962
21	Total transportation and communications .....	7,333,435	549,823	6,783,612
	Health:			
22	Hospital care .....	8,230,415	2,268,764	5,961,651
23	Medical care .....	3,181,241	832,445	2,348,796
24	Preventive services .....	385,766	59,650	326,116
25	Other .....	327,115	2,660	324,455
26	Total health .....	12,124,537	3,163,519	8,961,018
	Social welfare:			
27	Universal pension plans .....	850,162	—	850,162
28	Old age security .....	3,933,975	—	3,933,975
29	Veterans' benefits .....	704,940	—	704,940
30	Unemployment insurance .....	3,373,242	—	3,373,242
31	Family allowances .....	2,066,051	—	2,066,051
32	Workmen's compensation .....	649,207	—	649,207
33	Assistance to the handicapped and needy .....	4,984,019	1,511,483	3,472,536
34	Tax credits and rebates .....	556,644	469	556,175
35	Other .....	629,789	80,272	549,517
36	Total social welfare <i>Secur. Security = E - Assistance</i> .....	17,748,029	1,592,224	16,155,805
	Education:			
37	Elementary and secondary .....	11,768,530	4,246,784	7,521,746
38	Post-secondary .....	3,342,811	633,466	2,709,345
39	Special retraining services .....	510,222	263,122	247,100
40	Other .....	294,651	119,271	175,380
41	Total education .....	15,916,214	5,262,643	10,653,571
	Natural resources:			
42	Fish and game .....	285,305	615	284,690
43	Forests .....	292,788	1,868	290,920
44	Mines .....	90,821	1,815	89,006
45	Oil and gas .....	1,686,201	—	1,686,201
46	Water power .....	52,647	7,811	44,836
47	Other .....	364,549	3,679	360,870
48	Total natural resources .....	2,772,311	15,788	2,756,523

TABLEAU 2. Dépenses publiques consolidées  
Année financière terminée le plus près du 31 décembre 1975

Provincial-local governments — Les gouvernements provinciaux et les administrations locales			Fonction	No
Gross general expenditure — Les dépenses générales brutes	Intergovernment transactions — Transactions intergouvernementales	Consolidated expenditure — Les dépenses consolidées		
thousands of dollars — milliers de dollars				
158,268	—	158,268	L'Administration:	
1,818,264	604	1,817,660	L'exécutif et le législatif .....	1
434,777	—	434,777	La gestion .....	2
169,180	—	169,180	Contributions aux caisses de retraite en fiducie et pensions versées en vertu des régimes de pension gérés par le gouvernement.	3
2,580,489	604	2,579,885	Divers .....	4
			Total des dépenses pour l'Administration .....	5
—	—	—	Protection de la personne et de la propriété:	
252,073	—	252,073	Défense nationale .....	6
238,270	952	237,318	Cours de justice .....	7
1,030,975	18,984	1,011,991	Tribunaux correctionnels .....	8
454,603	2,559	452,044	Police .....	9
300,804	1,426	299,378	Lutte contre les incendies .....	10
169,124	5,613	163,511	Services de réglementations .....	11
2,445,849	29,534	2,416,315	Divers .....	12
			Total des dépenses pour la protection de la personne et de la propriété .....	13
20,768	417	20,351	Transports et communications:	
4,610,018	461,776	4,148,242	Transport aérien .....	14
1,070	808	262	Transport routier .....	15
147,504	135	147,369	Transport par chemin de fer .....	16
12,989	16	12,973	Transport par eau .....	17
—	—	—	Télécommunications .....	18
62,107	73	62,034	Service des postes .....	19
4,854,456	463,225	4,391,231	Divers .....	20
			Total des dépenses pour les transports et les communications .....	21
6,485,241	525,261	5,959,980	Santé:	
2,364,776	15,980	2,348,796	Soins hospitaliers .....	22
314,666	59,394	255,272	Soins médicaux .....	23
178,323	208	178,115	Soins préventifs .....	24
9,343,006	600,843	8,742,163	Divers .....	25
			Total des dépenses pour la santé .....	26
261,478	—	261,478	Bien-être social:	
—	—	—	Régimes universels de rentes .....	27
—	—	—	Pension de vieillesse .....	28
45,086	—	45,086	Prestations aux anciens combattants .....	29
108,538	—	108,538	Assurance-chômage .....	30
641,432	—	641,432	Allocations familiales .....	31
3,420,470	226,000	3,194,470	Prestations d'accident du travail .....	32
556,644	469	556,175	Allocations aux handicapés et aux nécessiteux .....	33
214,325	18,893	195,432	Dégrèvements et crédits d'impôt .....	34
5,247,973	245,362	5,002,611	Divers .....	35
			Total des dépenses pour le bien-être social .....	36
11,585,516	4,243,612	7,341,904	Éducation:	
2,745,689	85,765	2,659,924	Élémentaire et secondaire .....	37
238,572	—	238,572	Postsecondaire .....	38
168,551	3,351	165,200	Services particuliers de recyclage .....	39
14,738,328	4,332,728	10,405,600	Divers .....	40
			Total des dépenses pour l'éducation .....	41
104,165	615	103,550	Ressources naturelles:	
291,518	1,698	289,820	Chasse et pêche .....	42
66,831	23	66,808	Forêt .....	43
102,762	—	102,762	Mines .....	44
44,852	16	44,836	Pétrole et gaz naturel .....	45
202,186	1,959	200,227	Énergie hydraulique .....	46
812,314	4,311	808,003	Divers .....	47
			Total des dépenses pour les ressources naturelles .....	48

TABLE 2. Consolidated Government Expenditure - Concluded  
Fiscal Year Ended Nearest to December 31, 1975

No.	Function	All levels of government — L'ensemble des gouvernements et des administrations locales		
		Gross general expenditure — Les dépenses générales brutes	Intergovernment transactions — Transactions intergouverne- mentales	Consolidated expenditure — Les dépenses consolidées
		thousands of dollars — milliers de dollars		
	Agriculture, trade and industry, and tourism:			
49	Agriculture .....	1,907,445	145,632	1,761,813
50	Trade and industry .....	892,593	199,701	692,892
51	Tourism .....	100,069	703	99,366
52	Total agriculture, trade and industry, and tourism .....	2,900,107	346,036	2,554,071
	Environment:			
53	Water purification and supply .....	833,384	69,127	764,257
54	Sewage collection and disposal .....	622,161	52,678	569,483
55	Garbage and waste collection and disposal .....	229,544	—	229,544
56	Pollution control .....	97,898	32,412	65,486
57	Other .....	286,434	3,287	283,147
58	Total environment .....	2,069,421	157,504	1,911,917
	Recreation and culture:			
59	Recreational facilities .....	1,180,655	44,716	1,135,939
60	Cultural facilities .....	493,081	5,572	487,509
61	Other .....	190,996	17,398	173,598
62	Total recreation and culture .....	1,864,732	67,686	1,797,046
	Labour, employment and immigration:			
63	Labour and employment .....	391,731	61,195	330,536
64	Immigration .....	58,988	—	58,988
65	Other .....	42,702	—	42,702
66	Total labour, employment and immigration .....	493,421	61,195	432,226
	Housing:			
67	General assistance .....	777,360	70,393	706,967
68	Home buyer assistance .....	129,926	—	129,926
69	Real property tax subsidies .....	91,965	—	91,965
70	Total housing .....	999,251	70,393	928,858
71	Foreign affairs and international assistance .....	747,866	160	747,706
72	Supervision and development of regions and localities .....	763,363	428,651	334,712
73	Research establishments .....	526,631	—	526,631
74	General purpose intergovernmental transfers .....	3,487,061	3,487,061	—
75	Transfers to own enterprises .....	1,092,392	—	1,092,392
	Debt charges:			
76	Interest .....	5,578,778	—	5,578,778
77	Other .....	150,964	—	150,964
78	Total debt charges .....	5,729,742	—	5,729,742
79	Other expenditure .....	280,074	—	280,074
80	Total gross general expenditure .....	87,144,736	15,334,254	...
81	Total consolidated government expenditure .....	...	...	71,810,482

TABLEAU 2. Dépenses publiques consolidées - fin  
Année financière terminée le plus près du 31 décembre 1975

Provincial-local governments - Les gouvernements provinciaux et les administrations locales			Fonction	N°
Gross general expenditure - Les dépenses générales brutes	Intergovernment transactions - Transactions intergouvernementales	Consolidated expenditure - Les dépenses consolidées		
thousands of dollars - milliers de dollars				
			Agriculture, commerce, industrie et tourisme:	
644,918	9,330	635,588	Agriculture .....	49
258,913	18,268	240,645	Commerce et industrie .....	50
78,539	19	78,520	Tourisme .....	51
982,370	27,617	954,753	Total des dépenses pour l'agriculture, le commerce, l'industrie et le tourisme	52
			Environnement:	
832,384	69,127	763,257	Approvisionnement d'eau et épuration de l'eau .....	53
569,483	-	569,483	Canalisations d'égout et traitement des eaux-vannes .....	54
229,544	-	229,544	Enlèvement et destruction des ordures ménagères et des déchets .....	55
72,591	32,412	40,179	Contrôle de la pollution .....	56
74,988	1,878	73,110	Divers .....	57
1,778,990	103,417	1,675,573	Total des dépenses pour l'environnement .....	58
			Récréation et culture:	
1,100,539	44,716	1,055,823	Installations récréatives .....	59
331,803	5,572	326,231	Installations culturelles .....	60
86,714	16,698	70,016	Divers .....	61
1,519,056	66,986	1,452,070	Total des dépenses pour la récréation et la culture .....	62
			Travail, emploi et immigration:	
41,080	449	40,631	Travail et emploi .....	63
3,185	-	3,185	Immigration .....	64
5,111	-	5,111	Divers .....	65
49,376	449	48,927	Total des dépenses pour le travail, l'emploi et l'immigration .....	66
			Logement:	
439,649	49,867	389,782	Aide générale .....	67
129,926	-	129,926	Aide aux acheteurs de maison .....	68
91,965	-	91,965	Subventions relatives à l'impôt foncier .....	69
661,540	49,867	611,673	Total des dépenses pour le logement .....	70
-	-	-	Affaires extérieures et aide à l'étranger .....	71
621,661	409,842	211,819	Contrôle et mise en valeur des régions et des localités .....	72
23,515	-	23,515	Établissements de recherche .....	73
893,012	893,012	-	Transferts intergouvernementaux à des fins générales .....	74
571,054	-	571,054	Transferts des gouvernements à leurs entreprises .....	75
			Service de la dette:	
2,793,438	-	2,793,438	Intérêts .....	76
104,458	-	104,458	Autres dépenses .....	77
2,897,896	-	2,897,896	Total du service de la dette .....	78
278,973	-	278,973	Diverses autres dépenses .....	79
50,299,858	7,227,797	...	Total des dépenses générales brutes .....	80
...	...	43,072,061	Total des dépenses publiques consolidées .....	81

TABLE 3. Distribution of Consolidated Government Revenue by Major Sources  
Fiscal Year Ended Nearest to December 31, 1975

TABLEAU 3. Répartition des revenus publics consolidés selon les principales sources  
Année financière terminée le plus près du 31 décembre 1975

Revenue source — Sources de revenu	All levels of government — L'ensemble des gouvernements et des administrations locales		Provincial-local governments — Les gouvernements provinciaux et les administrations locales	
	Amount — Montant	Per cent — Pourcentage	Amount — Montant	Per cent — Pourcentage
	\$'000		\$'000	
Taxes — Impôts:				
Personal income taxes — Impôts sur le revenu des particuliers .....	19,137,882	28.9	6,428,710	16.1
Corporation income taxes — Impôts sur le revenu des corporations .....	7,839,399	11.8	2,091,223	5.2
Real and personal property taxes — Impôts sur la propriété foncière et personnelle .....	5,051,767	7.6	5,051,767	12.6
General sales taxes — Taxes générales de vente	7,183,131	10.8	3,668,325	9.2
Motive fuel taxes — Taxes sur les carburants ..	1,943,500	2.9	1,518,416	3.8
Alcoholic beverages and tobacco taxes — Taxes sur les boissons alcooliques et le tabac ....	1,476,740	2.2	281,209	0.7
Custom duties — Droits de douane .....	1,887,212	2.9	—	—
Other taxes — Divers autres impôts .....	8,665,841	13.1	3,619,990	9.1
Taxes — Total — Impôts .....	53,185,472	80.2	22,659,640	56.7
Intergovernmental transfers — Transferts inter-gouvernementaux .....	—	—	8,062,354	20.2
Interest — Intérêts .....	3,830,089	5.8	1,923,126	4.8
Other non-tax revenue — Divers autres revenus de sources non fiscales .....	9,275,454	14.0	7,351,672	18.3
Consolidated government revenue — Revenus publics consolidés .....	66,291,015	100.0	39,996,792	100.0

TABLE 4. Distribution of Consolidated Expenditure by Major Functions  
Fiscal Year Ended Nearest to December 31, 1975

TABLERAU 4. Répartition des dépenses publiques consolidées selon les principales fonctions  
Année financière terminée le plus près du 31 décembre 1975

Function — Fonction	All levels of government — L'ensemble des gouvernements et des administrations locales		Provincial-local governments — Les gouvernements provinciaux et les administrations locales	
	Amount — Montant	Per cent — Pourcentage	Amount — Montant	Per cent — Pourcentage
	\$'000		\$'000	
General government — L'Administration .....	4,447,243	6.2	2,579,885	6.0
Protection of persons and property — Protection de la personne et de la propriété .....	5,717,335	8.0	2,416,315	5.6
Transportation and communications — Transports et communications .....	6,783,612	9.4	4,391,231	10.2
Health — Santé .....	8,961,018	12.5	8,742,163	20.3
Social welfare — Bien-être social .....	16,155,805	22.5	5,002,611	11.6
Education — Éducation .....	10,653,571	14.8	10,405,600	24.2
Natural resources — Ressources naturelles .....	2,756,523	3.8	808,003	1.9
Agriculture, trade and industry, and tourism — Agriculture, commerce, industrie et tourisme ..	2,554,071	3.6	954,753	2.2
Environment — Environnement .....	1,911,917	2.7	1,675,573	3.9
Recreation and culture — Récréation et culture ..	1,797,046	2.5	1,452,070	3.4
Debt charges — Service de la dette .....	5,729,742	8.0	2,897,896	6.7
Other expenditure — Autres dépenses .....	4,342,599	6.0	1,745,961	4.0
Consolidated government expenditure — Total — Dépenses publiques consolidées .....	71,810,482	100.0	43,072,061	100.0

TABLE 5. Consolidated Government Revenue by Major Sources, 1966-1976, Total and Per Capita  
Fiscal Year Ended Nearest to December 31

No.			1966	1967	1968	1969	1970	1971
			All levels of government L'ensemble des gouvernements et des administrations locales					
	Taxes:							
1	Personal income taxes .....	\$'000	4,187,572	5,111,631	6,098,732	7,730,564	9,147,740	10,194,479
2	Per capita .....	\$	209	251	295	368	430	473
3	Corporation income taxes .....	\$'000	2,278,643	2,416,609	2,873,366	3,700,667	3,189,438	3,181,456
4	Per capita .....	\$	114	119	139	176	150	147
5	Real and personal property taxes .....	\$'000	2,156,997	2,388,075	2,674,056	2,974,311	3,210,940	3,424,401
6	Per capita .....	\$	108	117	129	142	151	159
7	General sales taxes .....	\$'000	3,082,723	3,405,235	3,493,849	3,973,603	4,071,577	4,664,315
8	Per capita .....	\$	154	167	169	189	191	216
9	Motive fuel taxes .....	\$'000	743,603	792,909	944,309	1,020,956	1,093,934	1,167,748
10	Per capita .....	\$	37	39	45	49	51	54
11	Alcoholic beverages and tobacco taxes ...	\$'000	792,516	837,006	957,258	993,583	1,080,851	1,156,900
12	Per capita .....	\$	40	41	46	47	51	54
13	Custom duties .....	\$'000	777,586	746,437	761,681	818,283	814,544	988,599
14	Per capita .....	\$	39	37	37	39	38	46
15	Social insurance levies .....	\$'000	603,083	634,353	717,703	801,748	815,005	910,181
16	Per capita .....	\$	30	31	35	38	38	42
17	Universal pension plan levies .....	\$'000	789,272	867,699	942,454	1,006,169	1,085,944	1,126,472
18	Per capita .....	\$	39	42	45	48	51	52
19	Oil export tax .....	\$'000	—	—	—	—	—	—
20	Per capita .....	\$	—	—	—	—	—	—
21	Other taxes .....	\$'000	1,022,051	1,222,847	1,384,767	1,785,795	2,079,942	2,150,168
22	Per capita .....	\$	51	60	67	85	98	100
23	Total taxes .....	\$'000	16,434,046	18,422,801	20,848,175	24,805,679	26,589,915	28,964,719
24	Per capita .....	\$	821	904	1,007	1,181	1,249	1,343
25	Natural resources revenue .....	\$'000	521,944	510,665	611,366	637,582	609,724	648,705
26	Per capita .....	\$	26	25	30	31	29	30
27	Return on investments .....	\$'000	1,055,290	1,226,332	1,518,109	1,873,339	2,263,906	2,696,945
28	Per capita .....	\$	53	60	73	89	106	125
29	Other non-tax revenue .....	\$'000	1,592,041 <sup>r</sup>	1,925,112 <sup>r</sup>	2,192,416	2,502,767	2,710,609	3,109,850 <sup>r</sup>
30	Per capita .....	\$	79	95	106	119	127	144
31	Total consolidated revenue .....	\$'000	19,603,321 <sup>r</sup>	22,084,910 <sup>r</sup>	25,170,066	29,819,367	32,174,154	35,420,219 <sup>r</sup>
32	Per capita .....	\$	979	1,084	1,216	1,420	1,511	1,642
33	Population as of June 1st of each year ....	'000	20,015	20,378	20,701	21,001	21,297	21,568

(1) Estimates based on actual federal government data and revised estimated data of provincial and local governments.

TABLEAU 5. Les revenus publics consolidés selon les principales sources, 1966-1976, total et par habitant  
Année financière terminée le plus près du 31 décembre

1972	1973	1974	1975	1976(1)		N°
All levels of government — L'ensemble des gouvernements et des administrations locales						
12,007,267 551	13,616,120 618	17,326,006 775	19,137,882 843	22,443,210 976	\$'000 Impôts: \$ Impôts sur le revenu des particuliers .....	1 2
3,897,482 179	4,912,725 <sup>1</sup> 223	6,723,309 300	7,839,399 345	7,658,123 333	\$'000 Impôts sur le revenu des corporations .....	3
					\$ Par habitant .....	4
3,707,760 170	3,909,455 178	4,353,480 195	5,051,767 223	5,859,520 255	\$'000 Impôts sur la propriété foncière et personnelle ....	5
					\$ Par habitant .....	6
5,378,059 <sup>1</sup> 247	6,590,992 <sup>1</sup> 299	7,465,364 334	7,183,131 316	8,611,790 374	\$'000 Taxes générales de vente .....	7
					\$ Par habitant .....	8
1,270,714 58	1,419,401 64	1,444,139 64	1,943,500 86	2,201,745 96	\$'000 Taxes sur les carburants .....	9
					\$ Par habitant .....	10
1,236,813 <sup>1</sup> 57	1,329,402 <sup>1</sup> 60	1,395,005 62	1,476,740 65	1,705,539 74	\$'000 Taxes sur les boissons alcooliques et le tabac ....	11
					\$ Par habitant .....	12
1,181,837 54	1,384,648 63	1,808,860 81	1,887,212 83	2,097,504 91	\$'000 Droits de douanes .....	13
					\$ Par habitant .....	14
1,142,354 52	1,524,147 69	2,344,559 105	2,813,141 124	3,509,092 153	\$'000 Cotisations à divers régimes d'assurance sociale ...	15
					\$ Par habitant .....	16
1,210,480 56	1,355,255 61	1,613,716 72	1,982,727 87	2,246,736 98	\$'000 Cotisations aux régimes universels de rentes .....	17
					\$ Par habitant .....	18
— —	286,617 13	1,669,370 75	1,062,930 47	660,555 29	\$'000 Taxes sur l'exportation de pétrole .....	19
					\$ Par habitant .....	20
2,118,202 97	2,232,001 <sup>1</sup> 101	2,523,245 <sup>1</sup> 113	2,807,043 124	3,581,750 156	\$'000 Autres impositions .....	21
					\$ Par habitant .....	22
33,150,968	38,560,763	48,667,053 <sup>1</sup>	53,185,472	60,575,564	\$'000 Total des impositions .....	23
1,521	1,749	2,176	2,343	2,635	\$ Par habitant .....	24
799,538 37	1,251,799 57	2,397,722 107	2,631,589 116	3,031,740 132	\$'000 Revenus tirés des ressources naturelles .....	25
					\$ Par habitant .....	26
3,015,974 138	3,546,295 161	4,411,106 198	5,353,897 236	6,262,668 272	\$'000 Revenus de placements .....	27
					\$ Par habitant .....	28
3,624,517 166	4,354,213 198	4,584,443 <sup>1</sup> 205	5,120,057 226	5,986,492 260	\$'000 Autres revenus de sources non fiscales .....	29
					\$ Par habitant .....	30
40,590,997	47,713,070	60,060,324	66,291,015	75,856,464	\$'000 Total des revenus consolidés .....	31
1,862	2,165	2,686	2,921	3,299	\$ Par habitant .....	32
21,802	22,043	22,364	22,697	22,993	'000 Population au 1 <sup>er</sup> juin de chaque année .....	33

(1) Estimations calculées d'après les données mêmes du gouvernement fédéral et les prévisions révisées des gouvernements provinciaux et des administrations locales.

TABLE 6. Consolidated Government Expenditure by Major Functions, 1966-1976, Total and Per Capita  
Fiscal Year Ended Nearest to December 31

No.			1966	1967	1968	1969	1970	1971
			All levels of government L'ensemble des gouvernements et des administrations locales					
1	General government .....	\$'000	1,042,498	1,174,601	1,456,582	1,606,818	1,972,797	2,284,027
2	Per capita .....	\$	52	58	70	77	93	106
3	Protection of persons and property .....	\$'000	2,351,222 <sup>r</sup>	2,572,809 <sup>r</sup>	2,647,994	2,821,101	3,078,644	3,374,435
4	Per capita .....	\$	117	126	128	134	145	156
5	Transportation and communications .....	\$'000	2,661,939	2,712,116	2,931,432	3,068,889	3,246,636	3,682,950
6	Per capita .....	\$	133	133	142	146	152	171
7	Health .....	\$'000	1,995,108	2,325,368	2,712,637	3,473,970	4,262,416	4,886,153
8	Per capita .....	\$	100	114	131	165	200	227
9	Social welfare .....	\$'000	3,329,800	3,943,797	4,463,291	4,892,633	5,808,268	6,967,784
10	Per capita .....	\$	166	194	216	233	273	323
11	Education .....	\$'000	3,294,215	4,237,598	4,825,856	5,536,775	5,993,650	6,538,472
12	Per capita .....	\$	165	208	233	264	281	303
13	Natural resources .....	\$'000	432,684	510,946	483,881	519,437	537,839	629,368
14	Per capita .....	\$	22	25	23	25	25	29
15	Recreation and culture .....	\$'000	336,548	410,782	432,828	493,692	584,157	759,789
16	Per capita .....	\$	17	20	21	24	27	35
17	Housing .....	\$'000	97,545	93,603	175,959	254,408	296,118	509,645
18	Per capita .....	\$	5	5	9	12	14	24
19	Foreign affairs and international assis- tance. ....	\$'000	251,373	217,550	210,378	251,779	289,123	311,499
20	Per capita .....	\$	12	11	10	12	14	14
21	Debt charges .....	\$'000	1,510,808	1,678,106	2,057,696	2,293,010	2,617,704	3,069,402
22	Per capita .....	\$	75	82	99	109	123	142
23	Other expenditures .....	\$'000	2,013,286	2,245,373	2,403,645	2,782,507	2,796,231	3,313,673
24	Per capita .....	\$	101	110	116	132	131	154
25	Consolidated government expenditure .....	\$'000	19,317,026 <sup>r</sup>	22,122,649 <sup>r</sup>	24,802,179	27,995,019	31,483,583	36,327,197
26	Per capita .....	\$	965	1,086	1,198	1,333	1,478	1,684
27	Population as of June 1st of each year ....	'000	20,015	20,378	20,701	21,001	21,297	21,568

(1) Estimates based on actual federal government data and revised estimated data of provincial and local governments.

TABEAU 6. Dépenses publiques consolidées selon les principales fonctions, 1966-1976, total et par habitant  
Année financière terminée le plus près du 31 décembre

1972	1973	1974	1975	1976(1)		Nº
All levels of government — L'ensemble des gouvernements et des administrations locales						
2,506,136 115	2,916,406 132	4,087,874 183	4,447,243 196	5,075,079 221	\$'000 L'Administration .....	1
					\$ Par habitant .....	2
3,650,040 167	4,178,242 190	4,809,292 215	5,717,335 252	6,853,185 298	\$'000 Protection de la personne et de la propriété .....	3
					\$ Par habitant .....	4
4,084,191 187	4,791,817 217	6,013,161 269	6,783,612 299	7,148,294 311	\$'000 Transports et communications .....	5
					\$ Par habitant .....	6
5,477,993 251	6,069,434 275	7,357,494 329	8,961,018 395	10,181,895 443	\$'000 Santé .....	7
					\$ Par habitant .....	8
8,748,939 <sup>r</sup> 401	10,539,526 478	13,299,401 595	16,155,805 712	18,373,207 799	\$'000 Bien-être social .....	9
					\$ Par habitant .....	10
6,953,040 319	7,303,057 331	8,792,442 393	10,653,571 470	12,600,801 548	\$'000 Éducation .....	11
					\$ Par habitant .....	12
720,278 33	878,515 40	2,077,269 93	2,756,523 121	2,706,312 118	\$'000 Ressources naturelles .....	13
					\$ Par habitant .....	14
910,756 42	1,153,122 52	1,432,269 64	1,797,046 79	1,889,253 82	\$'000 Récréation et culture .....	15
					\$ Par habitant .....	16
344,252 <sup>r</sup> 16	449,800 21	544,344 24	928,858 41	1,015,286 44	\$'000 Logement .....	17
					\$ Par habitant .....	18
385,396 18	439,055 20	584,108 26	747,706 33	797,444 35	\$'000 Affaires extérieures et aide à l'étranger .....	19
					\$ Par habitant .....	20
3,374,873 155	3,934,873 179	4,695,293 210	5,729,742 252	6,678,615 290	\$'000 Service de la dette .....	21
					\$ Par habitant .....	22
3,852,660 177	4,359,126 198	5,605,264 251	7,132,023 314	7,570,174 329	\$'000 Autres dépenses .....	23
					\$ Par habitant .....	24
41,008,554 1,881	47,012,973 2,133	59,298,211 2,652	71,810,482 3,164	80,889,545 3,518	\$'000 Dépenses publiques consolidées .....	25
					\$ Par habitant .....	26
21,802	22,043	22,364	22,697	22,993	'000 Population au 1 <sup>er</sup> juin de chaque année .....	27

(1) Estimations calculées d'après les données mêmes du gouvernement fédéral et les prévisions révisées des gouvernements provinciaux et des administrations locales.

TABLE 7. Consolidated Provincial-local Government Revenue, by Province  
Fiscal Year Ended Nearest to December 31, 1975

No.	Revenue source	Newfoundland — Terre-Neuve	Prince Edward Island — Île-du-Prince-Édouard	Nova Scotia — Nouvelle-Écosse	New Brunswick — Nouveau-Brunswick	Québec	Ontario	Manitoba
		thousands of dollars — milliers de dollars						
	Taxes:							
1	Personal income taxes .....	90,732	16,206	153,446	127,256	2,628,010	1,962,470	257,231
2	Payroll tax .....	—	—	—	—	171,493	—	—
3	Corporation income taxes .....	14,847	2,255	18,203	22,952	468,928	970,437	60,246
4	Taxes on insurance premiums .....	5,965	415	3,770	3,716	23,621	44,000	5,026
5	Other taxes on corporations and businesses .....	4,766	—	9,019	—	102,241	417,257	17,106
6	Tax on certain payments or credits to non-residents .....	—	—	—	—	—	—	—
7	Real and personal property taxes .....	20,985	9,580	120,400	74,076	1,152,840	2,026,242	263,831
8	General sales taxes .....	122,486	18,230	114,738	108,058	1,203,560	1,334,176	164,419
9	Motive fuel taxes .....	34,294	8,304	56,318	47,445	421,742	578,035	63,716
10	Alcoholic beverages taxes .....	—	1,788	—	—	—	—	—
11	Tobacco taxes .....	10,265	2,016	9,006	7,188	85,623	104,103	14,776
12	Taxes on amusements and admissions to places of entertainment .....	51	523	2,417	2,018	31,807	37,922	3,194
13	Taxes on other commodities and services .....	—	—	1,593	—	136,288	—	9,682
14	Custom duties .....	—	—	—	—	—	—	—
15	Taxes on estates, successions and gifts .....	1,025	—	1,596	474	33,136	65,243	6,957
16	Hospital and medical care insurance premiums .....	—	—	—	—	—	572,522	—
17	Social insurance levies .....	9,427	1,643	16,023	16,029	234,193	354,808	24,398
18	Universal pension plans levies .....	—	—	—	—	525,829	—	—
19	Other taxes .....	2,082	332	2,645	58	44,543	70,078	8,933
20	Total taxes .....	316,925	61,292	509,174	409,270	7,263,854	8,537,293	899,515
	Natural resource revenue:							
21	Fish and game .....	682	48	888	1,062	6,953	11,398	1,370
22	Forests .....	1,943	—	1,326	4,815	42,113	27,687	1,910
23	Mines .....	6,922	—	1,262	2,593	45,726	64,524	8,105
24	Oil and gas .....	6	204	—	—	42	684	8,426
25	Water power .....	25	—	60	19	6,178	14,171	3,247
26	Other non-specified natural resources .....	269	244	220	878	5,983	8,769	1,774
27	Total natural resource revenue .....	9,847	496	3,756	9,367	106,995	127,233	24,832
	Privileges, licences and permits:							
28	Liquor control and regulations .....	14,687	85	1,370	1,319	52,600	79,468	5,332
29	Motor vehicles .....	9,353	2,324	19,338	16,761	192,199	264,218	20,196
30	Concessions and franchises .....	587	144	1,232	908	2,240	26,555	1,896
31	Other .....	894	436	2,345	1,513	76,849	35,810	5,788
32	Total privileges, licences and permits .....	25,521	2,989	24,285	20,501	323,888	406,051	33,212
33	Sales of goods and services .....	29,880	16,383	53,866	33,454	410,341	543,076	78,169
	Return on investments:							
34	Remittances from own enterprises .....	14,978	5,789	46,012	34,223	238,744	299,464	53,509
35	Interest .....	34,782	7,121	72,686	27,435	493,243	661,645	102,393
36	Dividends, foreign, exchange and other .....	422	—	23	1,240	793	466	—
37	Total return on investment .....	50,182	12,910	118,721	62,898	732,780	961,575	155,902
	Other revenue from own sources:							
38	Contributions to government employees' and teachers' pension plans operated by governments .....	9,168	—	72	5,524	71,502	59,334	55
39	Postal revenue .....	—	—	—	—	—	—	—
40	Bullion and coinage .....	—	—	—	—	—	—	—
41	Fines and penalties .....	2,217	709	5,527	3,397	50,706	74,566	8,616
42	Miscellaneous .....	5,723	153	4,877	786	66,175	77,547	10,120
43	Total other revenue from own sources .....	17,108	862	10,476	9,707	188,383	211,447	18,791
	Transfers from government enterprises:							
44	Federal enterprises .....	453	265	3,568	—	12,147	4,512	1,280
45	Provincial enterprises .....	217	—	4,774	—	3,699	38,479	5,452
46	Local enterprises .....	—	—	4	—	—	13,213	—
47	Total transfers from government enterprises .....	670	265	8,346	—	15,846	56,204	6,732
	Transfers from the federal government:							
48	General purpose .....	224,863	52,828	304,858	224,753	1,135,157	311,079	187,733
49	Specific purpose .....	185,593	56,882	211,375	228,197	1,071,484	1,902,181	307,912
50	Total transfers from the federal government .....	410,456	109,710	516,233	452,950	2,206,641	2,213,260	495,645
51	Total consolidated provincial-local revenue .....	860,589	204,907	1,244,857	998,147	11,248,728	13,056,139	1,712,798

TABLEAU 7. Revenus publics provinciaux-locaux consolidés, par province  
Année financière terminée le plus près du 31 décembre 1975

Saskatchewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territories — Territoires du Nord- Ouest	Total	Sources de revenu	Nº
thousands of dollars — milliers de dollars							
						Les impositions:	
204,656	352,022	636,681	—	—	6,428,710	Impôts sur le revenu des particuliers .....	1
—	—	—	—	—	171,493	Impôts sur la feuille de paye .....	2
61,445	269,625	202,285	—	—	2,091,223	Impôts sur le revenu des corporations .....	3
4,285	10,539	9,808	12	—	111,157	Taxes sur les primes d'assurance .....	4
13,833	34,571	42,999	—	125	641,917	Autres taxes diverses sur les corporations et les entreprises .....	5
—	—	—	—	—	—	Taxes sur certains paiements ou crédits remis à des non-résidents ..	6
196,419	392,154	787,209	3,716	4,315	5,051,767	Impôts sur la propriété foncière et personnelle .....	7
152,024	—	450,634	—	—	3,668,325	Taxes générales de vente .....	8
46,073	83,502	172,324	3,515	3,148	1,518,416	Taxes sur les carburants .....	9
—	—	—	414	—	2,202	Taxes sur les boissons alcooliques .....	10
7,597	16,120	21,577	335	401	279,007	Taxes sur le tabac .....	11
1,292	4,378	6,007	—	—	89,609	Taxes sur les spectacles et droits d'entrée dans les lieux de diver-	12
—	—	9,515	—	1,375	158,453	tissements.	
—	—	—	—	—	—	Taxes sur divers biens et services .....	13
6,755	—	28,365	—	—	143,551	Droits de douane .....	14
—	64,678	92,991	870	—	731,061	Impôts sur les biens transmis par décès, sur les successions et sur	15
32,531	63,258	109,424	2,075	570	864,379	les dons.	
—	—	—	—	—	525,829	Primes d'assurance-hospitalisation et d'assurance-maladie .....	16
23,342	19,463	11,063	2	—	182,541	Cotisations à divers régimes d'assurance sociale .....	17
—	—	—	—	—	—	Cotisations aux régimes universels de rentes .....	18
—	—	—	—	—	—	Autres impositions diverses .....	19
750,252	1,310,310	2,580,882	10,939	9,934	22,659,640	Total des impositions .....	20
						Revenus tirés des ressources naturelles:	
2,003	2,126	5,216	220	173	32,139	Chasse et pêche .....	21
2,358	5,251	67,990	—	17	155,410	Forêt .....	22
112,835	5,324	43,576	—	—	290,867	Mines .....	23
194,995	1,768,219	85,625	—	—	2,058,201	Pétrole et gaz naturel .....	24
730	212	11,284	—	—	35,926	Ressources hydrauliques .....	25
3,420	3,803	5,323	—	2	30,685	Autres ressources naturelles non spécifiées .....	26
316,341	1,784,935	219,014	220	192	2,603,228	Total des revenus tirés des ressources naturelles .....	27
						Privilèges, droits et permis:	
355	4,910	2,914	34	136	163,210	Contrôle et réglementation du commerce des alcools .....	28
21,938	41,540	42,992	1,532	718	633,109	Véhicules automobiles .....	29
1,771	17,619	34,968	30	509	88,459	Concessions et franchises .....	30
4,397	18,375	28,480	454	273	175,614	Divers .....	31
28,461	82,444	109,354	2,050	1,636	1,060,392	Total des privilèges, droits et permis .....	32
86,560	205,156	240,565	2,649	9,448	1,709,547	Ventes de biens et de services .....	33
						Revenus de placement:	
73,737	124,848	350,576	2,699	4,585	1,249,164	Remises des entreprises publiques à leurs gouvernements respectifs	34
100,417	262,790	157,652	1,200	1,762	1,923,126	Intérêts .....	35
407	15	118	1,384	—	4,868	Dividendes, devises étrangères et autres revenus de placement .....	36
174,561	387,653	508,346	5,283	6,347	3,177,158	Total des revenus de placement .....	37
						Autres revenus de propres sources:	
6,925	74,621	—	—	—	227,201	Cotisations des fonctionnaires et des enseignants aux régimes de	38
—	—	—	—	—	—	pension gérés par le gouvernement.	
—	—	—	—	—	—	Revenu postal .....	39
8,893	21,013	15,016	193	193	191,046	Lingots et monnayage .....	40
10,809	8,032	13,373	16	3,123	200,734	Amendes et pénalités .....	41
—	—	—	—	—	—	Divers .....	42
26,627	103,666	28,389	209	3,316	618,981	Total des autres revenus de propres sources .....	43
						Transfert des entreprises publiques:	
525	264	2,283	—	—	25,297	Entreprises fédérales .....	44
3,685	3,398	5,530	—	—	65,234	Entreprises provinciales .....	45
954	790	—	—	—	14,961	Entreprises locales .....	46
5,164	4,452	7,813	—	—	105,492	Total des transferts des entreprises publiques .....	47
						Transferts du gouvernement fédéral:	
112,610	68,770	50,765	14,551	94,283	2,782,250	À des fins générales .....	48
229,817	449,108	559,753	31,474	46,328	5,280,104	À des fins spécifiques .....	49
342,427	517,878	610,518	46,025	140,611	8,062,354	Total des transferts du gouvernement fédéral .....	50
1,730,393	4,396,494	4,304,881	67,375	171,484	39,996,792	Total des revenus provinciaux-locaux consolidés .....	51

TABLE 8. Consolidated Provincial-local Government Expenditure, by Province  
Fiscal Year Ended Nearest to December 31, 1975

No.	Function	Newfoundland — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars — milliers de dollars						
	General government:							
1	Executive and legislative .....	4,238	1,397	5,297	3,864	57,041	44,926	8,549
2	Administrative .....	28,221	11,801	37,427	31,809	453,779	571,145	78,118
3	Contributions to trustee pension plans and pension payments from government operated pension plans.	7,212	1,239	15,486	7,017	121,503	154,648	7,870
4	Other .....	2,029	2,102	4,093	1,316	80,510	26,262	6,659
5	Total general government .....	41,700	16,539	62,303	44,006	712,833	796,981	101,196
	Protection of persons and property:							
6	National defence .....	—	—	—	—	—	—	—
7	Courts of law .....	2,493	517	5,011	5,850	59,416	93,225	13,508
8	Correctional services .....	4,556	888	9,518	4,160	38,811	113,393	5,209
9	Police services .....	9,309	2,416	25,660	15,680	348,192	389,628	33,092
10	Firefighting services .....	5,979	620	12,250	9,973	109,160	175,061	19,403
11	Regulatory services .....	3,895	538	8,240	6,487	65,344	120,347	14,482
12	Other .....	2,438	1,034	7,667	11,899	64,534	25,648	8,224
13	Total protection of persons and property .....	28,670	6,013	68,346	54,049	685,457	917,302	93,918
	Transportation and communications:							
14	Air .....	881	—	320	84	—	2,892	4,490
15	Road .....	127,719	22,500	140,435	148,627	1,308,718	1,166,561	154,778
16	Rail .....	—	90	16	—	—	—	—
17	Water .....	725	—	2,525	2,434	14,404	2,528	3
18	Telecommunications .....	—	—	144	—	—	—	1,025
19	Postal services .....	—	—	—	—	—	—	—
20	Other .....	2,444	—	16	1,593	21,848	13,164	—
21	Total transportation and communications .....	131,769	22,590	143,456	152,738	1,344,970	1,185,145	160,296
	Health:							
22	Hospital care .....	147,780	22,577	220,707	152,571	1,698,138	2,156,436	279,305
23	Medical care .....	33,470	8,256	71,722	39,357	642,153	838,100	71,980
24	Preventive services .....	6,140	2,379	2,920	10,082	39,597	116,530	5,728
25	Other .....	1,446	1,431	4,488	1,041	29,161	83,058	17,073
26	Total health .....	188,836	34,643	299,837	203,051	2,409,049	3,194,124	374,086
	Social welfare:							
27	Universal pension plans .....	2,056	457	1,907	5,176	219,704	11,454	3,931
28	Old age security .....	—	—	—	—	—	—	—
29	Veterans' benefits .....	—	—	—	—	—	—	—
30	Unemployment insurance .....	1,268	517	2,400	1,802	8,116	15,306	2,464
31	Family allowances .....	—	—	—	—	108,538	—	—
32	Workmen's compensation .....	13,112	1,095	14,607	12,009	162,527	253,299	14,445
33	Assistance to the handicapped and needy .....	70,826	17,819	91,843	110,087	984,852	1,082,263	40,391
34	Tax credits and rebates .....	—	—	—	7,468	8,096	423,852	77,884
35	Other .....	2,530	1,393	9,427	—	36,636	21,891	77,440
36	Total social welfare .....	89,792	21,281	120,184	136,542	1,528,469	1,808,065	216,555
	Education:							
37	Elementary and secondary .....	165,989	38,768	231,322	194,474	1,968,109	2,625,172	345,752
38	Post-secondary .....	68,069	10,878	75,915	77,460	778,340	931,537	127,044
39	Special retraining services .....	7,441	1,310	12,699	868	101,295	76,666	4,886
40	Other .....	2,512	2,152	12,240	9,309	42,176	53,702	1,376
41	Total education .....	244,011	53,108	332,176	282,111	2,889,920	3,687,077	479,058
	Natural resources:							
42	Fish and game .....	28,361	2,006	2,887	3,611	27,526	16,896	643
43	Forest .....	8,617	563	13,747	7,296	93,468	52,329	—
44	Mines .....	2,110	21	24,494	1,355	9,127	7,349	6,170
45	Oil and gas .....	—	—	—	—	614	—	238
46	Water power .....	—	42	150	—	15,117	699	9,772
47	Other .....	949	—	792	15,760	22,197	107,263	7,027
48	Total natural resources .....	40,037	2,632	42,070	28,022	168,049	184,536	23,850

TABLEAU 8. Dépenses publiques provinciales-locales consolidées, par province  
Année financière terminée le plus près du 31 décembre 1975

Saskatchewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territories — Territoires du Nord- Ouest	Total	Fonction	N°
thousands of dollars — milliers de dollars							
						L'Administration:	
6,422	11,995	12,870	67	1,602	158,268	L'exécutif et le législatif .....	1
86,522	221,484	228,207	15,011	54,136	1,817,660	La gestion .....	2
17,359	46,192	56,251	—	—	434,777	Contributions aux caisses de retraite en fiducie et pensions versées en vertu des régimes de pension gérés par le gouvernement.	3
7,732	15,098	22,285	896	198	169,180	Divers .....	4
118,035	294,769	319,613	15,974	55,936	2,579,885	Total des dépenses pour l'Administration .....	5
						Protection de la personne et de la propriété:	
—	—	—	—	—	—	Défense nationale .....	6
8,245	19,422	42,658	793	935	252,073	Cours de justice .....	7
6,087	22,235	29,081	1,607	1,773	237,318	Tribunaux correctionnels .....	8
30,370	69,630	86,902	1,093	19	1,011,991	Police .....	9
13,399	46,142	58,168	534	1,355	452,044	Lutte contre les incendies .....	10
13,020	37,445	29,110	75	395	299,378	Services de réglementations .....	11
9,309	11,420	20,654	49	635	163,511	Divers .....	12
80,430	206,294	266,573	4,151	5,112	2,416,315	Total des dépenses pour la protection de la personne et de la propriété.	13
						Transports et communications:	
678	8,004	2,323	385	294	20,351	Transport aérien .....	14
211,723	465,630	379,339	15,148	7,064	4,148,242	Transport routier .....	15
—	156	—	—	—	262	Transport par chemin de fer .....	16
804	332	123,591	—	23	147,369	Transport par eau .....	17
2,220	23	8,657	904	—	12,973	Télécommunications .....	18
—	—	—	—	—	—	Service des postes .....	19
179	4,990	17,114	666	20	62,034	Divers .....	20
215,604	479,135	531,024	17,103	7,401	4,391,231	Total des dépenses pour les transports et les communications .....	21
						Santé:	
202,570	531,340	533,934	4,790	9,832	5,959,980	Soins hospitaliers .....	22
71,903	193,802	372,802	251	5,000	2,348,796	Soins médicaux .....	23
17,612	19,430	33,150	1,000	704	255,272	Services de soins préventifs .....	24
9,480	7,307	23,384	—	246	178,115	Divers .....	25
301,565	751,879	963,270	6,041	15,782	8,742,163	Total des dépenses pour la santé .....	26
						Bien-être social:	
2,249	9,265	5,279	—	—	261,478	Régimes universels de rentes .....	27
—	—	—	—	—	—	Pension de vieillesse .....	28
—	—	—	—	—	—	Prestations aux anciens combattants .....	29
2,362	4,799	6,052	—	—	45,086	Assurance-chômage .....	30
—	—	—	—	—	108,538	Allocations familiales .....	31
19,569	47,348	102,794	627	—	641,432	Prestations d'accident du travail .....	32
126,374	214,657	443,533	4,886	6,939	3,194,470	Allocations aux handicapés et aux nécessiteux .....	33
—	25,224	13,651	—	—	556,175	Dégrèvements et crédits d'impôt .....	34
21,827	11,389	9,923	626	2,350	195,432	Divers .....	35
172,381	312,682	581,232	6,139	9,289	5,002,611	Total des dépenses pour le bien-être social .....	36
						Éducation:	
265,247	597,627	866,141	13,029	30,274	7,341,904	Élémentaire et secondaire .....	37
97,112	305,585	187,345	639	—	2,659,924	Postsecondaire .....	38
2,451	15,720	10,760	43	4,433	238,572	Mines .....	39
6,966	14,596	20,160	11	—	165,200	Services particuliers de recyclage .....	40
371,776	933,528	1,084,406	13,722	34,707	10,405,600	Divers .....	41
						Ressources naturelles:	
2,720	7,693	8,728	518	1,961	103,550	Chasse et pêche .....	42
2,677	24,796	86,297	—	30	289,820	Forêt .....	43
5,387	4,554	6,241	—	—	66,808	Mines .....	44
15,229	86,681	—	—	—	102,762	Pétrole et gaz naturel .....	45
922	390	17,674	—	70	44,836	Énergie hydraulique .....	46
13,677	12,864	19,274	—	424	200,227	Divers .....	47
40,612	136,978	138,214	518	2,485	808,003	Total des dépenses pour les ressources naturelles .....	48

TABLE 8. Consolidated Provincial-local Government Expenditure, by Province - Concluded  
Fiscal Year Ended Nearest to December 31, 1975

No.	Function	Newfoundland — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars — milliers de dollars						
	Agriculture, trade and industry, and tourism:							
49	Agriculture .....	5,445	8,453	15,835	9,751	182,401	109,700	58,993
50	Trade and industry .....	17,906	6,349	20,850	25,525	57,263	47,102	10,322
51	Tourism .....	3,253	1,799	5,704	9,886	21,649	19,203	1,877
52	Total agriculture, trade and industry, and tourism ...	26,604	16,601	42,389	45,162	261,313	176,005	71,192
	Environment:							
53	Water purification and supply .....	18,564	3,422	17,249	24,288	137,793	363,436	18,968
54	Sewage collection and disposal .....	9,769	4,214	19,578	20,197	162,053	230,662	11,127
55	Garbage and waste collection and disposal .....	3,309	316	5,512	2,803	44,654	104,455	9,087
56	Pollution control .....	801	358	—	—	1,334	21,724	4,384
57	Other .....	32	990	1,372	1,841	6,257	22,165	459
58	Total environment .....	32,475	9,300	43,711	49,129	352,091	742,442	44,025
	Recreation and culture:							
59	Recreational facilities .....	25,209	3,622	14,894	14,722	276,754	358,086	66,933
60	Cultural facilities .....	6,965	890	5,778	8,483	68,389	151,934	14,276
61	Other .....	5,228	75	846	2,387	23,399	18,928	3,621
62	Total recreation and culture .....	37,402	4,587	21,518	25,592	368,542	528,948	84,830
	Labour, employment and immigration:							
63	Labour and employment .....	563	308	889	2,874	20,779	4,533	1,832
64	Immigration .....	—	—	—	—	3,185	—	—
65	Other .....	—	—	—	—	—	5,111	—
66	Total labour, employment and immigration .....	563	308	889	2,874	23,964	9,644	1,832
	Housing:							
67	General assistance .....	3,532	3,867	22,531	8,729	59,294	188,722	11,581
68	Home buyer assistance .....	—	530	3,099	—	—	85,631	—
69	Real property tax subsidies .....	—	—	—	—	—	—	—
70	Total housing .....	3,532	4,397	25,630	8,729	59,294	274,353	11,581
71	Foreign affairs and international assistance .....	—	—	—	—	—	—	—
72	Supervision and development of regions and municipalities	5,028	1,239	6,216	9,287	28,158	89,411	27,827
73	Research establishments .....	—	—	2,155	1,747	—	8,690	—
74	Transfers to own enterprises .....	61,974	1,820	22,388	2,545	79,629	85,059	26,122
	Debt charges:							
75	Interest .....	108,122	15,002	109,354	71,381	758,818	1,124,516	125,343
76	Other .....	6,676	276	5,344	1,909	38,120	31,769	14,125
77	Total debt charges .....	114,798	15,278	114,698	73,290	796,938	1,156,285	139,468
78	Other expenditure .....	344	9,254	6,910	1,200	22,529	130,381	6,048
79	Total consolidated provincial-local expenditure ....	1,047,535	219,590	1,354,876	1,120,074	11,731,205	14,974,448	1,861,884

TABLEAU 8. Dépenses publiques provinciales-locales consolidées, par province - fin  
Année financière terminée le plus près du 31 décembre 1975

Saskatchewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territories — Territoires du Nord- Ouest	Total	Fonction	N°
thousands of dollars - milliers de dollars							
						Agriculture, commerce, industrie et tourisme:	
82,645	94,816	67,549	—	—	635,588	Agriculture .....	49
10,632	31,305	8,000	—	5,391	240,645	Commerce et industrie .....	50
2,530	2,731	8,424	959	505	78,520	Tourisme .....	51
95,807	128,852	83,973	959	5,896	954,753	Total des dépenses pour l'agriculture, le commerce, l'industrie et le tourisme.	52
						Environnement:	
20,905	104,423	46,529	841	6,839	763,257	Approvisionnement d'eau et épuration de l'eau .....	53
10,170	33,648	65,632	1,460	973	569,483	Canalisation d'égout et traitement des eaux-vannes .....	54
6,287	23,028	28,971	592	530	229,544	Enlèvement et destruction des ordures ménagères et des déchets .....	55
1,446	6,163	3,969	—	—	40,179	Contrôle de la pollution .....	56
1,982	36,702	1,169	—	141	73,110	Divers .....	57
40,790	203,964	146,270	2,893	8,483	1,675,573	Total des dépenses pour l'environnement .....	58
						Récréation et culture:	
29,070	121,524	141,129	1,655	2,225	1,055,823	Installations récréatives .....	59
13,945	21,317	32,271	577	1,406	326,231	Installations culturelles .....	60
1,836	5,975	7,675	—	46	70,016	Divers .....	61
44,851	148,816	181,075	2,232	3,677	1,452,070	Total des dépenses pour la récréation et la culture .....	62
						Travail, emploi et immigration:	
1,566	2,448	4,839	—	—	40,631	Travail et emploi .....	63
—	—	—	—	—	3,185	Immigration .....	64
—	—	—	—	—	5,111	Divers .....	65
1,566	2,448	4,839	—	—	48,927	Total des dépenses pour le travail, l'emploi et l'immigration ....	66
						Logement:	
4,051	38,412	44,489	1,450	3,124	389,782	Aide générale .....	67
40,666	—	—	—	—	129,926	Aide aux acheteurs de maison .....	68
—	—	91,965	—	—	81,965	Subventions relatives à l'impôt foncier .....	69
44,717	38,412	136,454	1,450	3,124	611,673	Total des dépenses pour le logement .....	70
—	—	—	—	—	—	Affaires extérieures et aide à l'étranger .....	71
14,931	10,609	8,923	2,946	7,244	211,819	Contrôle et mise en valeur des régions et des localités .....	72
3,550	7,373	—	—	—	23,515	Établissements de recherche .....	73
22,288	25,407	234,454	116	9,252	571,054	Transferts des gouvernements à leurs entreprises .....	74
						Service de la dette:	
80,657	224,975	171,977	1,699	1,594	2,793,438	Intérêts .....	75
1,163	2,850	2,219	—	7	104,458	Autres dépenses .....	76
81,820	227,825	174,196	1,699	1,601	2,897,896	Total du service de la dette .....	77
14,553	39,974	47,671	61	48	278,973	Autres dépenses .....	78
1,665,276	3,948,945	4,902,187	76,004	170,037	43,072,061	Total des dépenses provinciales-locales consolidées .....	79

TABLE 9. Consolidated Provincial-local Government Revenue by Major Sources,  
1966-1976, Total and Per Capita  
Fiscal Year Ended Nearest to December 31

No.		1966	1967	1968	1969	1970	1971
	Taxes:						
1	Personal income taxes ..... \$'000	1,137,152	1,461,957	1,764,302	2,142,443	2,752,508	2,967,097
2	Per capita ..... \$	57	72	85	102	129	138
3	Corporation income taxes ..... \$'000	535,918	596,020	660,326	861,606	763,010	785,824
4	Per capita ..... \$	27	29	32	41	36	36
5	Real and personal property taxes ..... \$'000	2,156,997	2,388,075	2,674,056	2,974,311	3,210,940	3,424,401
6	Per capita ..... \$	108	117	129	142	151	159
7	General sales taxes ..... \$'000	1,009,642	1,259,626	1,395,886	1,679,262	1,790,227	2,011,075
8	Per capita ..... \$	50	62	67	80	84	93
9	Motive fuel taxes ..... \$'000	743,603	792,909	944,309	1,020,956	1,093,934	1,167,748
10	Per capita ..... \$	37	39	46	49	51	54
11	Alcoholic beverages and tobacco taxes ... \$'000	75,381	76,470	138,700	172,454	193,665	211,887
12	Per capita ..... \$	4	4	7	8	9	10
13	Social insurance levies ..... \$'000	259,270	286,895	284,573	309,965	319,806	339,587
14	Per capita ..... \$	13	14	14	15	15	16
15	Universal pension plan levies ..... \$'000	202,070	227,454	244,815	260,445	272,894	300,242
16	Per capita ..... \$	10	11	12	12	13	14
17	Other taxes ..... \$'000	659,711	788,211	991,248	1,357,645	1,622,189	1,679,608
18	Per capita ..... \$	33	39	48	64	76	78
19	Total taxes ..... \$'000	6,779,744	7,877,617	9,098,215	10,779,087	12,019,173	12,887,469
20	Per capita ..... \$	339	387	440	513	564	598
21	Natural resources revenue ..... \$'000	514,131	503,401	595,935	631,072	601,918	640,543
22	Per capita ..... \$	26	25	29	30	29	29
23	Return on investments ..... \$'000	666,915	731,857	905,381	1,087,369	1,315,251	1,531,420
24	Per capita ..... \$	33	36	44	52	62	71
25	Transfers from the federal government .... \$'000	1,614,577	2,174,281	2,419,400	2,804,102	3,686,204	4,437,712
26	Per capita ..... \$	81	106	116	134	173	206
27	Other non-tax revenue ..... \$'000	1,052,882	1,281,295	1,484,499	1,645,261	1,774,050	2,009,277
28	Per capita ..... \$	52	63	72	78	83	93
29	Consolidated provincial-local revenue ..... \$'000	10,628,249	12,568,451	14,503,430	16,946,891	19,396,596	21,506,421
30	Per capita ..... \$	531	617	701	807	911	997
31	Population as of June 1st of each year .... '000	20,015	20,378	20,701	21,001	21,297	21,568

(1) Estimates based on revised estimated data of provincial and local governments.

TABLEAU 9. Revenus publics provinciaux-locaux consolidés selon les principales sources,  
1966-1976, total et par habitant  
Année financière terminée le plus près du 31 décembre

1972	1973	1974	1975	1976(1)		No
3,628,859 166	4,390,316 199	5,615,716 251	6,428,710 283	7,692,629 335	Impôts: \$'000 Impôts sur le revenu des particuliers ..... \$ Par habitant .....	1 2
977,969 45	1,202,747 <sup>r</sup> 55	1,887,592 84	2,091,223 92	2,280,706 99	\$'000 Impôts sur le revenu des corporations ..... \$ Par habitant .....	3 4
3,707,760 170	3,909,455 177	4,353,480 195	5,051,767 223	5,859,520 255	\$'000 Impôts sur la propriété foncière et personnelle .... \$ Par habitant .....	5 6
2,326,337 <sup>r</sup> 107	3,000,654 <sup>r</sup> 136	3,599,270 161	3,668,325 162	4,682,989 204	\$'000 Taxes générales de vente ..... \$ Par habitant .....	7 8
1,270,714 58	1,419,401 64	1,444,139 64	1,518,416 67	1,602,018 70	\$'000 Taxes sur les carburants ..... \$ Par habitant .....	9 10
246,109 <sup>r</sup> 11	258,214 <sup>r</sup> 12	267,749 12	281,209 12	427,442 19	\$'000 Taxes sur les boissons alcooliques et le tabac ..... \$ Par habitant .....	11 12
400,789 19	507,527 23	674,358 30	864,379 38	1,040,600 45	\$'000 Cotisations à divers régimes d'assurance sociale ... \$ Par habitant .....	13 14
331,316 15	357,657 16	400,446 18	525,829 23	610,000 25	\$'000 Cotisations aux régimes universels de rentes ..... \$ Par habitant .....	15 16
1,719,833 79	1,873,338 <sup>r</sup> 85	2,051,291 92	2,229,782 98	2,920,258 127	\$'000 Autres impositions ..... \$ Par habitant .....	17 18
14,609,686 670	16,919,309 767	20,294,041 907	22,659,640 998	27,116,162 1,179	\$'000 Total des impositions ..... \$ Par habitant .....	19 20
788,533 36	1,237,835 56	2,376,410 106	2,603,228 115	3,007,795 131	\$'000 Revenus tirés des ressources naturelles ..... \$ Par habitant .....	21 22
1,687,044 78	1,977,943 90	2,506,861 112	3,177,158 140	3,382,320 147	\$'000 Revenus de placements ..... \$ Par habitant .....	23 24
4,644,283 213	5,190,779 235	6,598,733 295	8,062,354 355	9,280,628 404	\$'000 Paiements de transfert du gouvernement fédéral ..... \$ Par habitant .....	25 26
2,313,983 106	2,744,962 125	2,985,937 134	3,494,412 154	3,989,760 173	\$'000 Autres revenus de sources non fiscales ..... \$ Par habitant .....	27 28
24,043,529 1,103	28,070,828 1,273	34,761,982 1,554	39,996,792 1,762	46,776,665 2,034	\$'000 Revenu consolidé provincial-local ..... \$ Par habitant .....	29 30
21,802	22,043	22,364	22,697	22,993	'000 Population au 1 <sup>er</sup> juin de chaque année .....	31

(1) Estimations calculées d'après les prévisions révisées des gouvernements provinciaux et des administrations locales.

TABLE 10. Consolidated Provincial-local Government Expenditure by Major Functions,  
1966-1976, Total and Per Capita  
Fiscal Year Ended Nearest to December 31

No.		1966	1967	1968	1969	1970	1971
1	General government ..... \$'000	609,932	681,518	763,160	857,521	1,032,379	1,174,568
2	Per capita ..... \$	30	34	37	41	48	54
3	Protection of persons and property ..... \$'000	631,288	735,987	817,343	946,050	1,090,686	1,210,456
4	Per capita ..... \$	31	36	39	45	51	56
5	Transportation and communications ..... \$'000	1,768,306	1,780,312	1,977,247	2,072,247	2,270,738	2,519,897
6	Per capita ..... \$	88	87	96	99	107	117
7	Health ..... \$'000	1,936,829	2,258,351	2,640,957	3,366,075	4,144,560	4,752,636
8	Per capita ..... \$	97	111	128	160	195	220
9	Social welfare ..... \$'000	876,087	1,084,264	1,274,978	1,384,409	1,720,667	2,022,816
10	Per capita ..... \$	44	53	62	66	81	94
11	Education ..... \$'000	3,107,542	3,991,244	4,591,885	5,279,486	5,824,389	6,431,974
12	Per capita ..... \$	155	196	222	251	273	298
13	Natural resources ..... \$'000	215,088	229,162	230,243	257,682	289,707	363,018
14	Per capita ..... \$	11	11	11	12	14	17
15	Recreation and culture ..... \$'000	268,099	313,999	347,820	392,262	475,786	607,880
16	Per capita ..... \$	13	15	17	19	22	28
17	Housing ..... \$'000	93,259	88,080	161,270	242,805	282,018	464,232
18	Per capita ..... \$	5	4	8	12	13	22
19	Debt charges ..... \$'000	675,121	785,519	1,004,188	1,142,071	1,385,091	1,646,834
20	Per capita ..... \$	34	39	48	54	65	76
21	Other expenditures ..... \$'000	1,091,979	1,107,501	1,085,826	1,158,295	1,237,779	1,495,296
22	Per capita ..... \$	55	54	52	55	58	69
23	Consolidated provincial-local government .. \$'000	11,273,530	13,055,937	14,894,917	17,098,903	19,753,800	22,689,007
24	Per capita ..... \$	563	640	720	814	927	1,051
25	Population as of June 1st of each year .... '000	20,015	20,378	20,701	21,001	21,297	21,568

(1) Estimates based on revised estimated data of provincial and local governments.

TABLEAU 10. Les dépenses publiques provinciales-locales consolidées selon les principales fonctions,  
1966-1976, total et par habitant  
Année financière terminée le plus près du 31 décembre

1972	1973	1974	1975	1976(1)		N°
1,252,328 58	1,534,922 70	2,378,096 106	2,579,885 114	2,783,036 121	\$'000 L'Administration .....	1
					\$ Par habitant .....	2
1,410,543 65	1,649,079 75	2,009,542 90	2,416,315 106	2,833,845 123	\$'000 Protection de la personne et de la propriété .....	3
					\$ Par habitant .....	4
2,763,953 127	3,082,928 140	3,863,676 173	4,391,231 193	4,565,986 199	\$'000 Transports et communications .....	5
					\$ Par habitant .....	6
5,326,093 244	5,902,706 268	7,177,573 321	8,742,163 385	9,925,299 432	\$'000 Santé .....	7
					\$ Par habitant .....	8
2,384,231 <sup>r</sup> 109	2,992,280 136	3,977,208 178	5,002,611 220	5,940,645 258	\$'000 Bien-être social .....	9
					\$ Par habitant .....	10
6,845,574 314	7,171,216 325	8,578,599 383	10,405,600 459	12,060,631 524	\$'000 Éducation .....	11
					\$ Par habitant .....	12
401,026 18	472,165 21	620,353 28	808,003 36	1,329,136 58	\$'000 Ressources naturelles .....	13
					\$ Par habitant .....	14
698,064 32	901,968 41	1,159,071 52	1,452,070 64	1,536,656 67	\$'000 Récréation et culture .....	15
					\$ Par habitant .....	16
268,484 <sup>r</sup> 12	328,773 15	352,350 16	611,673 27	566,166 25	\$'000 Logement .....	17
					\$ Par habitant .....	18
1,872,469 86	2,199,457 100	2,424,197 108	2,897,896 128	3,290,419 143	\$'000 Service de la dette .....	19
					\$ Par habitant .....	20
1,756,737 81	2,089,487 94	2,872,216 128	3,764,614 166	4,119,074 179	\$'000 Autres dépenses .....	21
					\$ Par habitant .....	22
24,979,502	28,324,981	35,412,881	43,072,061	48,950,893	\$'000 Dépenses publiques provinciales-locales consolidées ..	23
1,146	1,285	1,583	1,898	2,129	\$ Par habitant .....	24
21,802	22,043	22,364	22,697	22,993	'000 Population au 1 <sup>er</sup> juin de chaque année .....	25

(1) Estimations calculées d'après les prévisions révisées des gouvernements provinciaux et des administrations locales.

TABLE 11. Consolidated Government Revenue as Per the System of National Accounts(1)  
Fiscal Year Ended Nearest to December 31, 1975

No.	Revenue source	Financial management system — Système de la gestion financière	System of national accounts — Système de la comptabilité nationale			
			Direct taxes — Impôts directs		Indirect taxes  Impôts indirects	
			Persons — Particuliers	Business — Entreprises		
			thousands of dollars — milliers de dollars			
Taxes:						
1	Personal income taxes .....	19,137,882	19,137,882	—	—	
2	Payroll taxes .....	171,493	171,493	—	—	
3	Corporation income taxes .....	7,839,399	—	7,839,399	—	
4	Taxes on insurance premiums .....	111,157	—	—	111,157	
5	Other taxes on corporations and businesses .....	641,917	—	—	641,917	
6	Tax on certain payments or credits to non-residents .....	481,349	—	481,349	—	
7	Real and personal property taxes .....	5,051,767	—	—	5,051,767	
8	General sales taxes .....	7,183,131	—	—	7,183,131	
9	Motive fuel taxes .....	1,943,500	—	—	1,943,500	
10	Alcoholic beverages taxes .....	550,645	—	—	550,645	
11	Tobacco taxes .....	926,095	—	—	926,095	
12	Taxes on amusements and admissions to places of entertainment .....	89,609	—	—	89,609	
13	Taxes on other commodities and services .....	243,028	—	—	243,028	
14	Custom duties .....	1,887,212	—	—	1,887,212	
15	Taxes on estates, successions and gifts .....	154,420	154,420	—	—	
16	Hospital and medical care insurance premiums .....	731,061	—	—	—	
17	Social insurance levies .....	2,813,141	2,813,141	—	—	
18	Universal pension plan levies .....	1,982,727	1,982,727	—	—	
19	Oil export tax .....	1,062,930	—	—	1,062,930	
20	Other taxes .....	183,009	468	—	182,541	
21	Total taxes .....	53,185,472	24,260,131	8,320,748	19,873,532	
Natural resource revenue:						
22	Fish and game .....	34,283	—	—	3,310	
23	Forests .....	155,508	—	31,723	19,585	
24	Mines .....	300,806	—	122,461	31,895	
25	Oil and gas .....	2,067,887	—	—	155,045	
26	Water power .....	36,057	—	—	3,137	
27	Other non-specified natural resources .....	37,048	—	—	20,179	
28	Total natural resource revenue .....	2,631,589	—	154,184	233,151	
Privileges, licences and permits:						
29	Liquor control and regulations .....	163,210	—	—	163,210	
30	Motor vehicles .....	633,109	—	—	353,815	
31	Concessions and franchises .....	88,459	—	—	—	
32	Other .....	225,158	1,347	648	175,147	
33	Total privileges, licences and permits .....	1,109,936	1,347	648	692,172	
34	Sales of goods and services .....	2,331,792	—	—	132,282	
Return on investments:						
35	Remittances from own enterprises .....	1,264,233	—	—	870,670	
36	Interest .....	3,830,089	—	—	—	
37	Dividends, foreign exchange and other .....	259,575	—	—	—	
38	Total return on investments .....	5,353,897	—	—	870,670	
Other revenue from own sources:						
39	Contributions to government employees' and teachers' pension plans operated by governments .....	532,227	516,217	15,968	—	
40	Postal revenue .....	560,823	—	—	—	
41	Bullion and coinage .....	36,694	—	—	—	
42	Fines and penalties .....	209,950	8,621	853	54,310	
43	Miscellaneous .....	233,143	—	620	37,127	
44	Total other revenue from own sources .....	1,572,837	524,838	17,441	91,437	
Transfers from government enterprises:						
45	Federal enterprises .....	25,297	—	—	13,879	
46	Provincial enterprises .....	65,234	—	—	65,234	
47	Local enterprises .....	14,961	—	—	14,961	
48	Total transfers from government enterprises .....	105,492	—	—	94,074	
49	Total consolidated government revenue .....	66,291,015	24,786,316	8,493,021	21,987,318	

(1) Refer to page 8 for the method used in setting up this table.

TABLEAU 11. Revenus publics consolidés selon le système de la comptabilité nationale(1)  
Année financière terminée le plus près du 31 décembre 1975

System of national accounts — Système de la comptabilité nationale					
Other current transfers from persons — Autres transferts courants des particuliers	Investment income — Revenus de placement	Other revenue — Revenus autres que les impôts et transferts courants	Sources de revenu		No
thousands of dollars — milliers de dollars					
			Les impositions:		
—	—	—	Impôts sur le revenu des particuliers .....	1	
—	—	—	Impôts sur la feuille de paye .....	2	
—	—	—	Impôts sur le revenu des corporations .....	3	
—	—	—	Taxes sur les primes d'assurance .....	4	
—	—	—	Autres taxes diverses sur les corporations et les entreprises .....	5	
—	—	—	Taxe sur certains paiements ou crédits remis à des non-résidents .....	6	
—	—	—	Impôts sur la propriété foncière et personnelle .....	7	
—	—	—	Taxes générales de vente .....	8	
—	—	—	Taxes sur les carburants .....	9	
—	—	—	Taxes sur les boissons alcooliques .....	10	
—	—	—	Taxes sur le tabac .....	11	
—	—	—	Taxes sur les spectacles et droits d'entrée dans des lieux de divertissements .....	12	
—	—	—	Taxes sur divers biens et services .....	13	
—	—	—	Droits de douane .....	14	
731,061	—	—	Impôts sur les biens transmis par décès, sur les successions et sur les dons ..	15	
—	—	—	Primes d'assurance-hospitalisation et d'assurance-maladie .....	16	
—	—	—	Cotisations à divers régimes d'assurance sociale .....	17	
—	—	—	Cotisations aux régimes universels de rentes .....	18	
—	—	—	Taxe sur l'exportation de pétrole .....	19	
—	—	—	Autres impositions diverses .....	20	
731,061	—	—	Total des impositions .....	21	
			Revenus tirés des ressources naturelles:		
29,314	439	1,220	Chasse et pêche .....	22	
—	99,010	5,190	Forêt .....	23	
283	145,235	932	Mines .....	24	
88	1,800,400	112,354	Pétrole et gaz naturel .....	25	
—	32,524	396	Ressources hydrauliques .....	26	
19	1,976	14,874	Autres ressources naturelles non spécifiées .....	27	
29,704	2,079,584	134,966	Total des revenus tirés des ressources naturelles .....	28	
			Privilèges, droits et permis:		
—	—	—	Contrôle et réglementation du commerce des alcools .....	29	
271,801	—	7,493	Véhicules automobiles .....	30	
—	—	88,459	Concessions et franchises .....	31	
1,024	—	46,992	Divers .....	32	
272,825	—	142,944	Total des privilèges, droits et permis .....	33	
50,127	86,334	2,063,049	Ventes de biens et de services .....	34	
			Revenus de placement:		
—	393,563	—	Remises des entreprises publiques à leurs gouvernements respectifs .....	35	
—	3,830,089	—	Intérêts .....	36	
—	259,575	—	Dividendes, devises étrangères et autres revenus de placement .....	37	
—	4,483,227	—	Total des revenus de placement .....	38	
			Autres revenus de propres sources:		
—	—	42	Cotisations des fonctionnaires et des enseignants aux régimes de pension gérés par le gouvernement .....	39	
—	—	560,823	Revenu postal .....	40	
—	—	36,694	Lingots et monnayage .....	41	
139,853	—	6,313	Amendes et pénalités .....	42	
—	—	195,396	Divers .....	43	
139,853	—	799,268	Total des autres revenus de propres sources .....	44	
			Transferts des entreprises publiques:		
—	—	11,418	Entreprises fédérales .....	45	
—	—	—	Entreprises provinciales .....	46	
—	—	—	Entreprises locales .....	47	
—	—	11,418	Total des transferts des entreprises publiques .....	48	
1,223,570	6,649,145	3,151,645	Total des revenus publics consolidés .....	49	

(1) Voir page 8 pour la méthode utilisée dans la préparation de ce tableau.

TABLE 12. Consolidated Government Expenditure as Per the System of National Accounts(1)  
Fiscal Year Ended Nearest to December 31, 1975

No.	Function	Financial management system — Système de la gestion financière	System of national accounts — Système de la comptabilité nationale	
			Purchases of goods and services — Achats de biens et services	Transfers to — Transferts aux
				Persons — Particuliers
thousands of dollars — milliers de dollars				
General government:				
1	Executive and legislative .....	243,445	236,219	7,226
2	Administrative .....	2,873,675	2,666,275	4,013
3	Contributions to trustee pension plans and pension payments from government operated pension plans.	909,907	330,393	576,914
4	Other .....	420,216	412,007	7,949
5	Total general government .....	4,447,243	3,644,894	596,102
Protection of persons and property:				
6	National defence .....	2,632,104	2,628,483	3,007
7	Courts of law .....	314,693	312,797	1,378
8	Correctional services .....	426,045	422,262	3,517
9	Police services .....	1,330,359	1,329,046	953
10	Firefighting services .....	452,057	452,030	27
11	Regulatory services .....	342,602	333,285	3,680
12	Other .....	219,475	155,011	52,389
13	Total protection of persons and property .....	5,717,335	5,632,914	64,951
Transportation and communications:				
14	Air .....	649,273	642,735	1,761
15	Road .....	4,190,739	4,116,346	4,328
16	Rail .....	374,236	7,213	—
17	Water .....	416,315	392,167	5,286
18	Telecommunications .....	75,668	73,207	68
19	Postal services .....	955,419	—	—
20	Other .....	121,962	117,292	1,112
21	Total transportation and communications .....	6,783,612	5,348,960	12,555
Health:				
22	Hospital care .....	5,961,651	5,891,312	69,350
23	Medical care .....	2,348,796	2,339,159	1,134
24	Preventive services .....	326,116	286,544	39,559
25	Other .....	324,455	265,706	58,744
26	Total health .....	8,961,018	8,782,721	168,787
Social welfare:				
27	Universal pension plans .....	850,162	60,334	785,328
28	Old age security .....	3,933,975	—	3,895,275
29	Veterans' benefits .....	704,940	165,012	512,928
30	Unemployment insurance .....	3,373,242	243,257	3,129,985
31	Family allowances .....	2,066,051	4,547	2,061,004
32	Workmen's compensation .....	649,207	83,373	565,748
33	Assistance to handicapped and needy .....	3,472,536	564,583	2,905,316
34	Tax credits and rebates .....	556,175	4,929	456,558
35	Other .....	549,517	312,497	229,293
36	Total social welfare .....	16,155,805	1,438,532	14,541,435
Education:				
37	Elementary and secondary .....	7,521,746	7,271,880	249,799
38	Post-secondary .....	2,709,345	738,431	1,959,199
39	Special retraining services .....	247,100	237,494	8,903
40	Other .....	175,380	153,350	21,397
41	Total education .....	10,653,571	8,401,155	2,239,298
Natural resources:				
42	Fish and game .....	284,690	219,861	4,457
43	Forests .....	290,920	287,237	1,992
44	Mines .....	89,006	85,173	1,632
45	Oil and gas .....	1,686,201	17,414	16
46	Water power .....	44,836	43,587	760
47	Other .....	360,870	349,968	2,612
48	Total natural resources .....	2,756,523	1,003,240	11,469

See footnote(s) at the end of table.

TABLEAU 12. Dépenses publiques consolidées selon le système de la comptabilité nationale(1)  
Année financière terminée le plus près du 31 décembre 1975

System of national accounts — Système de la comptabilité nationale			Fonction	N°
Transfers to — Transferts aux		Other expenditure — Dépenses autres que les achats et les transferts		
Business — Entreprises	Non-residents — Non-résidents			
thousands of dollars — milliers de dollars				
			L'Administration:	
—	—	—	L'exécutif et le législatif .....	1
72,950	—	130,437	La gestion .....	2
—	2,600	—	Contributions aux régimes fiduciaires de pension et pensions versées en vertu des régimes de pension gérés par le gouvernement.	3
—	—	260	Divers .....	4
72,950	2,600	130,697	Total des dépenses pour l'Administration .....	5
			Protection de la personne et de la propriété:	
—	—	614	Défense nationale .....	6
—	—	518	Cours de justice .....	7
—	—	266	Tribunaux correctionnels .....	8
—	—	360	Police .....	9
—	—	—	Lutte contre les incendies .....	10
4,784	—	853	Services de réglementations .....	11
10,739	—	1,336	Divers .....	12
15,523	—	3,947	Total des dépenses pour la protection de la personne et de la propriété .....	13
			Transports et communications:	
3,930	—	847	Transport aérien .....	14
7,043	—	63,022	Transport routier .....	15
367,023	—	—	Transport par chemin de fer .....	16
18,862	—	—	Transport par eau .....	17
2,393	—	—	Télécommunications .....	18
—	—	955,419	Service des postes .....	19
3,487	—	71	Divers .....	20
402,738	—	1,019,359	Total des dépenses pour les transports et les communications .....	21
			Santé:	
—	—	989	Soins hospitaliers .....	22
8,503	—	—	Soins médicaux .....	23
—	—	13	Services de soins préventifs .....	24
—	—	5	Divers .....	25
8,503	—	1,007	Total des dépenses pour la santé .....	26
			Bien-être social:	
—	4,500	—	Régimes universels de rentes .....	27
—	38,700	—	Pension de vieillesse .....	28
—	27,000	—	Prestations aux anciens combattants .....	29
—	—	—	Assurance-chômage .....	30
—	500	—	Allocations familiales .....	31
—	—	86	Prestations d'accident du travail .....	32
2,207	—	430	Allocations aux handicapés et aux nécessiteux .....	33
94,688	—	—	Dégrèvements et crédits d'impôt .....	34
24	—	7,703	Divers .....	35
96,919	70,700	8,219	Total des dépenses pour le bien-être social .....	36
			Éducation:	
20	—	47	Élémentaire et secondaire .....	37
—	—	11,715	Postsecondaire .....	38
703	—	—	Services particuliers de recyclage .....	39
—	—	633	Divers .....	40
723	—	12,395	Total des dépenses pour l'éducation .....	41
			Ressources naturelles:	
57,739	—	2,633	Chasse et pêche .....	42
1,264	—	427	Forêt .....	43
2,201	—	—	Mines .....	44
1,668,499	—	272	Pétrole et gaz naturel .....	45
377	—	112	Énergie hydraulique .....	46
7,869	—	421	Divers .....	47
1,737,949	—	3,865	Total des dépenses pour les ressources naturelles .....	48

Voir note(s) à la fin du tableau.

TABLE 12. Consolidated Government Expenditure as Per the System of National Accounts(1) - Concluded  
Fiscal Year Ended Nearest to December 31, 1975

No.	Function	Financial management system — Système de la gestion financière	System of national accounts — Système de comptabilité nationale	
			Purchases of goods and services — Achats de biens et services	Transfers to — Transferts aux
				Persons — Particuliers
thousands of dollars — milliers de dollars				
	Agriculture, trade and industry, and tourism:			
49	Agriculture .....	1,761,813	883,323	113,084
50	Trade and industry .....	692,892	373,579	16,193
51	Tourism .....	99,366	91,270	5,581
52	Total agriculture, trade and industry, and tourism .....	2,554,071	1,348,172	134,858
	Environment:			
53	Water purification and supply .....	764,257	759,934	1,081
54	Sewage collection and disposal .....	569,483	569,483	—
55	Garbage and waste collection and disposal .....	229,544	229,544	—
56	Pollution control .....	65,486	64,763	723
57	Other .....	283,147	259,007	3,981
58	Total environment .....	1,911,917	1,882,731	5,785
	Recreation and culture:			
59	Recreational facilities .....	1,135,939	1,073,910	26,588
60	Cultural facilities .....	487,509	362,994	122,865
61	Other .....	173,598	91,994	80,964
62	Total recreation and culture .....	1,797,046	1,528,898	230,417
	Labour, employment and immigration:			
63	Labour and employment .....	330,536	249,020	32,810
64	Immigration .....	58,988	52,228	6,760
65	Other .....	42,702	16,860	25,842
66	Total labour, employment and immigration .....	432,226	318,108	65,412
	Housing:			
67	General assistance .....	706,967	523,359	8,635
68	Home buyer assistance .....	129,926	903	—
69	Real property tax subsidies .....	91,965	—	—
70	Total housing .....	928,858	524,262	8,635
71	Foreign affairs and international assistance .....	747,706	202,858	32,511
72	Supervision and development of regions and municipalities .....	334,712	319,634	3,419
73	Research establishments .....	526,631	438,241	87,952
74	Transfers to own enterprises .....	1,092,392	—	—
	Debt charges:			
75	Interest .....	5,578,778	—	5,576,828
76	Other .....	150,964	16,876	77,105
77	Total debt charges .....	5,729,742	16,876	5,653,933
78	Other expenditure .....	280,074	37,137	2,021
79	Total consolidated government expenditure .....	71,810,482	40,869,333	23,859,540

(1) Refer to page 8 for the method used in setting up this table.

TABLEAU 12. Dépenses publiques consolidées selon le système de la comptabilité nationale(1) - fin  
Année financière terminée le plus près du 31 décembre 1975

System of national accounts — Système de la comptabilité nationale				
Transfers to — Transferts aux		Other expenditure — Dépenses autres que les achats et les transferts	Fonction	N°
Business — Entreprises	Non-residents — Non-résidents			
thousands of dollars — milliers de dollars				
			Agriculture, commerce, industrie et tourisme:	
757,365	—	8,041	Agriculture .....	49
286,145	—	16,975	Commerce et industrie .....	50
38	—	2,477	Tourisme .....	51
1,043,548	—	27,493	Total des dépenses pour l'agriculture, le commerce, l'industrie et le tourisme.	52
			Environnement:	
3,242	—	—	Approvisionnement d'eau et épuration de l'eau .....	53
—	—	—	Canalisation d'égout et traitement des eaux-vannes .....	54
—	—	—	Enlèvement et destruction des ordures ménagères et des déchets .....	55
—	—	—	Contrôle de la pollution .....	56
343	—	19,816	Divers .....	57
3,585	—	19,816	Total des dépenses pour l'environnement .....	58
			Récréation et culture:	
2	—	35,439	Installations récréatives .....	59
1,178	—	472	Installations culturelles .....	60
640	—	—	Divers .....	61
1,820	—	35,911	Total des dépenses pour la récréation et la culture .....	62
			Travail, emploi et immigration:	
48,706	—	—	Travail et emploi .....	63
—	—	—	Immigration .....	64
—	—	—	Divers .....	65
48,706	—	—	Total des dépenses pour le travail, l'emploi et l'immigration .....	66
			Logement:	
171,479	—	3,494	Aide générale .....	67
128,493	—	530	Aide aux acheteurs de maison .....	68
91,965	—	—	Subventions relatives à l'impôt foncier .....	69
391,937	—	4,024	Total des dépenses pour le logement .....	70
111	489,000	23,226	Affaires extérieures et aide à l'étranger .....	71
1,954	—	9,705	Contrôle et mise en valeur des régions et des localités .....	72
—	—	438	Établissements de recherche .....	73
739,058	—	353,334	Transferts des gouvernements à leurs entreprises .....	74
			Service de la dette:	
1,950	—	—	Intérêts .....	75
—	—	56,983	Autres dépenses .....	76
1,950	—	56,983	Total du service de la dette .....	77
—	—	240,916	Autres dépenses .....	78
4,567,974	562,300	1,951,335	Total des dépenses publiques consolidées .....	79

(1) Voir page 8 pour la méthode utilisée dans la préparation de ce tableau.

TABLE 13. Reconciliation of Consolidated Government Revenue as Per the System of Financial Management to Revenue as Per the System of National Accounts

Fiscal Year Ended Nearest to December 31, 1975

No.	Item	Financial management system  Système de la gestion financière	System of national accounts — Système de la comptabilité nationale			
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects	
			Persons — Particuliers	Business — Entreprises		
			millions of dollars — millions de dollars			
1	Consolidated revenue (as per Table 11) .....	66,291.0	24,786.3	8,493.0	21,987.3	
	Add:					
2	Personal provincial income taxes collected by the federal government and allocated to tax collection agreement account.	3,173.2	3,173.2	—	—	
3	Corporation income tax on an accrual basis .....	7,271.8	—	7,271.8	—	
4	Remitted profits of the Bank of Canada and unremitted profits of liquor boards.	146.2	—	—	— 3.1	
5	Contributions of government as employers to government employees' pension plans and social insurance programs.	1,204.5	1,142.9	—	—	
6	Other additions .....	927.6	69.5	395.7	113.6	
7	Total additions .....	12,723.3	4,385.6	7,667.5	110.5	
	Deduct:					
8	Federal remittances of provincial personal income taxes .....	3,347.6	3,347.6	—	—	
9	Corporation income tax collections .....	8,026.8	—	8,026.8	—	
10	Adjustment to intergovernment transfers .....	870.2	—	—	—	
11	Revenue of the Post Office and the Bank of Canada .....	606.8	—	—	—	
12	Proceeds from sales of land and used assets .....	133.8	—	—	—	
13	Proceeds from sales of other goods and services .....	2,155.1	—	—	—	
14	Revenue of the Canada Pension Plan and the Quebec Pension Plan ....	2,872.3	1,982.7	—	—	
15	Tax credits and rebates .....	509.1	453.1	8.5	—	
16	Other deductions .....	— 489.5	270.6	214.8	171.3	
17	Total deductions .....	18,032.2	6,054.0	8,250.1	171.3	
18	Revenue on a national accounts basis .....	60,982.1	23,117.9	7,910.4	21,926.5	

TABLE 14. Reconciliation of Consolidated Government Expenditure as Per the System of Financial Management to Expenditure as Per the System of National Accounts

Fiscal Year Ended Nearest to December 31, 1975

No.	Item	Financial management system — Système de la gestion financière	System of national accounts — Système de la comptabilité nationale		
			Purchases of goods and services — Achats de biens et services	Transfers to — Transferts aux	
				Persons(1) — Particuliers(1)	Business — Entreprises
millions de dollars — millions de dollars					
1	Consolidated expenditure (as per Table 12) .....	71,810.5	35,731.5	23,859.5	4,568.0
	Add:				
2	Depreciation or capital consumption as per system of national accounts.	2,345.0	2,345.0	—	—
3	Contribution of governments as employers to pension plans and social insurance programs.	1,204.5	1,142.9	61.6	—
4	Other additions .....	648.7	62.7	256.0	30.2
5	Total additions .....	4,198.2	3,550.6	317.6	30.2
	Deduct:				
6	Purchases of land and used assets .....	424.0	—	—	—
7	Purchases of new fixed assets .....	5,722.4	5,722.4	—	—
8	Proceeds from sales of goods and services .....	2,155.1	2,155.1	—	—
9	Expenditure of the Post Office and the Bank of Canada .....	1,086.5	173.0	—	—
10	Expenditure of the Canada Pension Plan and the Quebec Pension Plan .....	808.9	19.1	785.3	—
11	Tax credits and rebates .....	509.1	4.5	448.6	56.0
12	Other deductions .....	645.7	581.4	— 1,109.8	263.9
13	Total deductions .....	11,351.7	8,655.5	124.1	319.9
14	Current expenditure on a national accounts basis .....	64,657.0	30,626.6	24,053.0	4,278.3

(1) Includes \$6,878,000,000 of interest on the public debt.

(2) Government payments to hospitals are treated as intergovernment transfers according to the system of national accounts, whilst they are considered as "purchases of goods and services" within the financial management system since hospitals are an integral part of the government universe. To reconcile public expenditure established by the two systems, it is necessary to remove the amounts concerned from "purchases of goods and services" and reclassify them as "transfers".

TABLEAU 13. Rajustements à apporter aux revenus publics consolidés selon le système de la gestion financière pour les exprimer selon le système de la comptabilité nationale

Année financière terminée le plus près du 31 décembre 1975

System of national accounts — Système de la comptabilité nationale			Poste	N°
Other current transfers from persons — Transferts courants des particuliers autres que les impôts	Investment income — Revenus de placement	Other revenue — Revenus autres que les impôts et transferts courants		
millions of dollars — millions de dollars				
1,223.6	6,649.2	3,151.6	Revenus consolidés (selon le tableau 11) .....	1
—	—	—	Additionner:	
—	—	—	Rentrées de l'impôt sur le revenu des particuliers portées au compte des provinces en vertu des accords de perceptions fiscales.	2
—	149.3	—	Impôts sur le revenu des corporations selon la comptabilité d'exercice .....	3
—	61.6	—	Bénéfices remis par la Banque du Canada et bénéfices non remis des régies des alcools.	4
21.6	344.7	— 17.5	Contributions des gouvernements, en tant qu'employeur, à leurs propres régimes de pension et d'assurance sociale.	5
21.6	555.6	— 17.5	Autres additions .....	6
			Total des additions .....	7
—	—	—	Déduire:	
—	—	—	Montants de l'impôt provincial sur le revenu des particuliers que le gouvernement fédéral remet aux provinces.	8
—	—	870.2	Rentrées de l'impôt sur le revenu des corporations .....	9
—	—	606.8	Ajustements aux transferts intergouvernementaux .....	10
—	—	133.8	Revenus des Postes et de la Banque du Canada .....	11
—	—	2,155.1	Produits de la vente de terrains et de biens usagés .....	12
—	889.6	—	Produits de la vente de divers biens et services .....	13
—	47.5	—	Revenus du Régime de pension du Canada et de la Régie des rentes du Québec ...	14
31.2	— 545.6	— 631.8	Dégrèvements et crédits d'impôt .....	15
			Autres déductions .....	16
31.2	391.5	3,134.1	Total des déductions .....	17
1,214.0	6,813.3	—	Revenus selon le système de la comptabilité nationale .....	18

TABLEAU 14. Rajustements à apporter aux dépenses publiques consolidées selon le système de la gestion financière pour les exprimer selon le système de la comptabilité nationale

Année financière terminée le plus près du 31 décembre 1975

System of national accounts — Système de la comptabilité nationale			Poste	No
Transfers to — Transferts aux		Other — Autres dépenses		
Hospitals(2) — Hôpitaux(2)	Non-residents — Non-résidents			
millions of dollars — millions de dollars				
5,137.8	562.3	1,951.4	Dépenses consolidées (selon le tableau 12) .....	1
—	—	—	Additionner:	
—	—	—	Amortissement ou provisions pour l'usure des biens capitaux selon la comptabilité nationale.	2
—	—	—	Contributions des gouvernements, en tant qu'employeur, à leurs propres régimes de pension et d'assurance sociale.	3
—	4.2	295.6	Autres additions .....	4
—	4.2	295.6	Total des additions .....	5
—	—	424.0	Déduire:	
—	—	—	Achats de terrains et de biens usagés .....	6
—	—	—	Dépenses en nouvelles immobilisations .....	7
—	—	—	Produits de la vente de biens et de services .....	8
—	—	913.5	Dépenses des Postes et de la Banque du Canada .....	9
—	4.5	—	Dépenses du Régime de pension du Canada et de la Régie des rentes du Québec ...	10
—	—	—	Dégrèvements et crédits d'impôt .....	11
—	0.7	909.5	Autres déductions .....	12
—	5.2	2,247.0	Total des déductions .....	13
5,137.8	561.3	—	Dépenses courantes selon le système de la comptabilité nationale .....	14

(1) Comprennent l'intérêt sur la dette publique au montant de \$6,878,000,000.

(2) Les paiements que les gouvernements versent aux hôpitaux sont considérés comme des transferts intergouvernementaux selon le système de la comptabilité nationale, alors qu'ils sont considérés comme des "achats de biens et de services" selon le système de la gestion financière, étant donné que les hôpitaux forment une partie intégrante de l'univers gouvernemental. Aux fins du système de la comptabilité nationale, il faut donc réduire les achats de biens et services, calculés selon le système de la gestion financière d'un montant correspondant aux paiements versés par les gouvernements aux hôpitaux à titre de transferts.



PART II

Consolidation of Assets and Liabilities

—

DEUXIÈME PARTIE

La consolidation de l'actif et du passif

TABLE 15. Consolidated Government Financial Assets  
At the End of the Fiscal Year Ended Nearest to December 31, 1975

		All levels of government — L'ensemble des gouvernements et des administrations locales		
Financial assets		Gross financial assets — L'actif financier brut	Intergovernment transactions — Transactions intergouvernementales	Consolidated financial assets — L'actif financier consolidé
No.		thousands of dollars — milliers de dollars		
1	Cash on hand and deposits .....	5,644,239	—	5,644,239
	Receivables:			
2	Taxes .....	1,382,802	—	1,382,802
3	Interest .....	610,735	—	610,735
4	Trade accounts .....	247,896	—	247,896
5	Intergovernment .....	494,401	494,401	—
6	Government enterprises .....	59,941	—	59,941
7	Other .....	687,124	—	687,124
8	Total receivables .....	3,482,899	494,401	2,988,498
	Loans and advances:			
9	Intergovernment .....	1,691,538	1,691,538	—
10	Government enterprises .....	18,941,124	—	18,941,124
11	Exchange fund .....	4,754,279	—	4,754,279
12	Individuals .....	24,154	—	24,154
13	Businesses .....	532,867	—	532,867
14	Private hospitals .....	232,790	—	232,790
15	Universities .....	66,033	—	66,033
16	Other .....	5,546,441	—	5,546,441
17	Total loans and advances .....	31,789,226	1,691,538	30,097,688
	Investments (Canadian securities):			
	Intergovernment:			
18	Treasury bills .....	2,212,347	2,212,347	—
19	Bonds .....	20,510,185	20,510,185	—
20	Total intergovernment .....	22,722,532	22,722,532	—
	Government enterprises:			
21	Bonds .....	4,961,387	—	4,961,387
22	Shares .....	2,713,950	—	2,713,950
23	Other .....	352,532	—	352,532
24	Total government enterprises .....	8,027,869	—	8,027,869
	Non-government:			
	Bonds:			
25	Corporations .....	288,350	—	288,350
26	Private hospitals .....	21,984	—	21,984
27	Universities .....	1,219,313	—	1,219,313
28	Other .....	153,749	—	153,749
29	Total bonds .....	1,683,396	—	1,683,396
	Shares:			
30	Corporations .....	143,091	—	143,091
31	Other securities .....	3,373,438	—	3,373,438
32	Mortgages and agreements for sales .....	2,624,485	—	2,624,485
33	Total non-government .....	7,824,410	—	7,824,410
34	Total canadian securities .....	38,574,811	22,722,532	15,852,279
35	Foreign investments .....	1,079,045	—	1,079,045
	Other financial assets:			
36	Intergovernment .....	73,331	73,331	—
37	Government enterprises .....	3,832,364	—	3,832,364
38	Other .....	2,928,784	—	2,928,784
39	Total other financial assets .....	6,834,479	73,331	6,761,148
40	Total financial assets .....	87,404,699	24,981,802	62,422,897

TABLEAU 15. L'actif financier public consolidé  
À la fin de l'année financière terminée le plus près du 31 décembre 1975

Provincial-local governments — Les gouvernements provinciaux et les administrations locales			L'actif financier	N <sup>o</sup>
Gross financial assets — L'actif financier brut	Intergovernment transactions — Transactions intergouvernementales	Provincial-local consolidated financial assets — L'actif financier consolidé provincial-local		
thousands of dollars — milliers de dollars				
3,825,601	—	3,825,601	Encaisse et dépôts .....	1
			Effets à recevoir:	
1,382,802	—	1,382,802	Impôts .....	2
269,405	—	269,405	Intérêts .....	3
247,896	—	247,896	Créances de nature commerciale .....	4
494,401	494,401	—	Intergouvernementaux .....	5
59,941	—	59,941	Entreprises publiques .....	6
485,342	—	485,342	Autres effets à recevoir .....	7
2,939,787	494,401	2,445,386	Total des effets à recevoir .....	8
			Prêts et avances:	
374,290	374,290	—	Intergouvernementaux .....	9
3,417,502	—	3,417,502	Aux entreprises publiques .....	10
—	—	—	Au compte de fonds des changes .....	11
24,154	—	24,154	Aux particuliers .....	12
532,867	—	532,867	Aux entreprises privées .....	13
232,790	—	232,790	Aux hôpitaux privés .....	14
66,033	—	66,033	Aux universités .....	15
22,285	—	22,285	À d'autres personnes ou organismes .....	16
4,669,921	374,290	4,295,631	Total des prêts et avances .....	17
			Placements (titres canadiens):	
130,966	130,966	—	Intergouvernementaux:	
6,142,452	5,906,876	235,576	Bons du trésor .....	18
			Obligations .....	19
6,273,418	6,037,842	235,576	Total titres intergouvernementaux .....	20
4,080,824	—	4,080,824	Entreprises publiques:	
768,313	—	768,313	Obligations .....	21
352,532	—	352,532	Actions .....	22
			Autres titres .....	23
5,201,669	—	5,201,669	Total, entreprises publiques .....	24
			À l'extérieur du gouvernement:	
288,350	—	288,350	Obligations:	
21,984	—	21,984	Corporations .....	25
1,219,313	—	1,219,313	Hôpitaux privés .....	26
68,003	—	68,003	Universités .....	27
			Autres organismes .....	28
1,597,650	—	1,597,650	Total des obligations .....	29
			Actions:	
143,091	—	143,091	Corporations .....	30
2,157,634	—	2,157,634	Autres titres .....	31
2,103,630	—	2,103,630	Hypothèques et contrats de vente .....	32
6,002,005	—	6,002,005	Total, à l'extérieur du gouvernement .....	33
17,477,092	6,037,842	11,439,250	Total des titres canadiens .....	34
—	—	—	Placements extérieurs .....	35
			Autre avoir financier:	
73,331	73,331	—	Intergouvernemental .....	36
3,832,364	—	3,832,364	Auprès des entreprises publiques .....	37
1,496,294	—	1,496,294	Auprès d'autres organismes .....	38
5,401,989	73,331	5,328,658	Total, autre avoir financier .....	39
34,314,390	6,979,864	27,334,526	Total de l'actif financier .....	40

TABLE 16. Consolidated Government Liabilities  
At the End of the Fiscal Year Ended Nearest to December 31, 1975

No.	Liabilities	All levels of government — L'ensemble des gouvernements et des administrations locales		
		Gross liabilities — Le passif brut	Intergovernment transactions — Transactions intergouvernementales	Consolidated liabilities — Le passif consolidé
		thousands of dollars — milliers de dollars		
1	Borrowing from financial institutions .....	2,457,687	—	2,457,687
	Payables:			
2	Intergovernment .....	494,401	494,401	—
3	To government enterprises .....	224,101	—	224,101
4	Trade accounts .....	1,609,437	—	1,609,437
5	Matured securities outstanding .....	31,991	—	31,991
6	Interest .....	2,964,201	—	2,964,201
7	To private hospitals .....	364,934	—	364,934
8	To universities .....	7,384	—	7,384
9	Other payables .....	2,145,103	—	2,145,103
10	Total payables .....	7,841,552	494,401	7,347,151
11	Currency in circulation .....	7,283,052	—	7,283,052
	Loans and advances:			
12	Intergovernment .....	987,750	987,750	—
13	To government enterprises .....	858,481	—	858,481
14	To others .....	5,900	—	5,900
15	Total loans and advances .....	1,852,131	987,750	864,381
	Treasury bills:			
16	Intergovernment transactions .....	2,309,282	2,309,282	—
17	Non-government transactions .....	4,852,817	—	4,852,817
18	Total treasury bills .....	7,162,099	2,309,282	4,852,817
19	Savings bonds .....	16,138,607	—	16,138,607
	Bonds and debentures issued:			
20	To Canada Pension Plan .....	8,490,874	8,490,874	—
21	To governments .....	10,348,260	10,348,260	—
22	To government enterprises .....	361,519	—	361,519
23	To trustee pension plans within own province .....	2,527,855	—	2,527,855
	On the market:			
24	Canada .....	23,139,821	2,210,656	20,929,165
25	United States .....	6,489,516	—	6,489,516
26	Foreign countries other than United States .....	1,019,128	—	1,019,128
27	Total issued on the market .....	30,648,465	2,210,656	28,437,809
28	Total bonds and debentures .....	52,376,973	21,049,790	31,327,183
	Other securities:			
29	Intergovernment .....	—	—	—
30	Non-government .....	23,358	—	23,358
31	Total other securities .....	23,358	—	23,358
	Deposits due to:			
32	Government enterprises .....	420,195	—	420,195
33	Others .....	3,405,754	—	3,405,754
34	Total deposits due .....	3,825,949	—	3,825,949
	Other liabilities due to:			
35	Intergovernment .....	140,579	140,579	—
36	Government enterprises .....	—	—	—
37	Others .....	5,140,576	—	5,140,576
38	Total other liabilities .....	5,281,155	140,579	5,140,576
39	Total liabilities .....	104,242,563	24,981,802	79,260,761

TABLEAU 16. Le passif public consolidé  
À la fin de l'année financière terminée le plus près du 31 décembre 1975

Provincial-local governments — Les gouvernements provinciaux et les administrations locales			Passif	N°
Gross liabilities — Le passif brut	Intergovernment transactions — Transactions intergouvernementales	Provincial-local consolidated liabilities — Le passif consolidé provincial-local		
thousands of dollars — milliers de dollars				
2,457,687	—	2,457,687	Emprunts auprès d'institutions financières .....	1
			Effets à payer:	
494,401	494,401	—	Intergouvernementaux .....	2
224,101	—	224,101	Aux entreprises publiques .....	3
1,609,437	—	1,609,437	Comptes de nature commerciale .....	4
449	—	449	Titres échus en circulation .....	5
327,642	—	327,642	Intérêts .....	6
364,934	—	364,934	Aux hôpitaux privés .....	7
7,384	—	7,384	Aux universités .....	8
712,760	—	712,760	Autres effets à payer .....	9
3,741,108	494,401	3,246,707	Total des effets à payer .....	10
—	—	—	Espèces en circulation .....	11
			Emprunts et avances:	
987,750	—	987,750	Intergouvernementaux .....	12
858,481	—	858,481	Aux entreprises publiques .....	13
5,475	—	5,475	À d'autres organismes .....	14
1,851,706	—	1,851,706	Total des emprunts et avances .....	15
			Bons du Trésor:	
227,901	117,289	110,612	Transactions intergouvernementales .....	16
439,198	—	439,198	Transactions non-gouvernementales .....	17
667,099	117,289	549,810	Total des bons du Trésor .....	18
621,229	—	621,229	Obligations d'épargne .....	19
			Obligations:	
8,490,874	—	8,490,874	Détenues par le Régime de pension du Canada .....	20
4,475,951	4,475,951	—	Détenues par le gouvernement .....	21
361,519	—	361,519	Détenues par les entreprises publiques .....	22
2,527,855	—	2,527,855	Émises aux caisses provinciales de retraite en fiducie .....	23
			Émises sur le marché:	
13,503,503	1,805,215	11,698,288	Intérieur .....	24
6,313,949	—	6,313,949	Des États-Unis d'Amérique .....	25
1,019,128	—	1,019,128	Étranger, autre que les États-Unis .....	26
20,836,580	1,805,215	19,031,365	Émissions totales sur le marché .....	27
36,692,779	6,281,166	30,411,613	Total des obligations .....	28
			Autres titres:	
—	—	—	Intergouvernementaux .....	29
23,358	—	23,358	Non gouvernementaux .....	30
23,358	—	23,358	Total, autres titres .....	31
			Dépôts dus:	
420,195	—	420,195	Aux entreprises publiques .....	32
130,808	—	130,808	À d'autres organismes .....	33
551,003	—	551,003	Total des dépôts dus .....	34
			Diverses autres créances:	
73,331	73,331	—	Intergouvernementales .....	35
—	—	—	Auprès des entreprises publiques .....	36
962,233	13,677	948,556	Auprès d'autres créanciers .....	37
1,035,564	87,008	948,556	Total, diverses autres créances .....	38
47,641,533	6,979,864	40,661,669	Total du passif .....	39

TABLE 17. Consolidated Provincial-local Government Financial Assets, by Province  
At the End of the Fiscal Year Ended Nearest to December 31, 1975

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario
		thousands of dollars — milliers de dollars					
1	Cash on hand and deposits .....	108,113	2,047	127,016	7,191	888,908	1,017,759
	Receivables:						
2	Taxes .....	6,505	7,976	42,939	42,852	805,612	227,960
3	Interest .....	4,541	1,445	1,729	6,897	115,090	39,445
4	Trade accounts .....	1,603	146	35,288	9,658	16,428	39,399
5	Government enterprises .....	327	106	768	—	40,571	9,559
6	Other .....	5,830	2,809	11,807	18,125	125,760	190,050
7	Total receivables .....	18,806	12,482	92,531	77,532	1,103,461	506,413
	Loans and advances:						
8	Government enterprises .....	231,120	1,320	131,112	87,045	271,444	665,734
9	Individuals .....	35	41	504	324	17,146	312
10	Businesses .....	80,589	14,132	58,092	42,385	101,545	129,149
11	Private hospitals .....	—	—	2	—	349	224,573
12	Universities .....	—	—	49,891	—	—	—
13	Others .....	3,619	580	111	5,084	6,380	—
14	Total loans and advances .....	315,363	16,073	239,712	134,838	396,864	1,019,768
	Investments (Canadian securities):						
15	Intergovernment bonds .....	825	334	1,036	3,614	16,668	102,952
	Government enterprises:						
16	Bonds .....	18,587	2,562	247,601	51,768	30,241	2,731,271
17	Shares .....	40,691	—	2,284	—	309,012	6,000
18	Other .....	7,800	—	—	—	155,000	—
19	Total government enterprises .....	67,078	2,562	249,885	51,768	494,253	2,737,271
	Non-government:						
	Bonds:						
20	Corporations .....	825	1,985	—	5,298	80,502	96,932
21	Private hospitals .....	—	50	3,076	1,300	10,500	—
22	Universities .....	—	—	—	—	—	1,215,990
23	Other .....	2,514	—	31,435	17,052	1,000	—
24	Total bonds .....	3,339	2,035	34,511	23,650	92,002	1,312,922
	Shares:						
25	Corporations .....	4,817	—	658	4,754	16,480	1,079
26	Other securities .....	949	11,461	12,430	8,403	77,321	1,403,113
27	Mortgages and agreements for sales .....	14,281	15,931	139,781	17,795	760,883	601,366
28	Total non-government .....	23,386	29,427	187,380	54,602	946,686	3,318,480
29	Total Canadian securities .....	91,289	32,323	438,301	109,984	1,457,607	6,158,703
	Other financial assets:						
30	Government enterprises .....	36,559	—	750	—	3,717,514(1)	52,745
31	Other .....	53,048	19,717	76,595	59,724	457,596	371,608
32	Total other financial assets .....	89,607	19,717	77,345	59,724	4,175,110	424,353
33	Total financial assets .....	623,178	82,642	974,905	389,269	8,021,950	9,126,996
34	Per capita (population as of June 1st 1975) ..... \$	1,135	706	1,189	585	1,298	1,117

(1) Including financial assets of Quebec Pension Plan to the amount of \$3,519,071.

TABLEAU 17. L'actif financier consolidé des gouvernements provinciaux et des administrations locales, par province  
À la fin de l'année financière terminée le plus près du 31 décembre 1975

Manitoba	Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		No
thousands of dollars — milliers de dollars								
232,102	362,849	770,261	281,638	8,467	19,250	3,825,601	Encaisse et dépôts .....	1
							Effets à recevoir:	
81,556	22,155	72,337	70,177	2,076	657	1,382,802	Impôts .....	2
8,898	7,660	77,361	6,339	—	—	269,405	Intérêts .....	3
13,352	19,877	85,203	19,797	3,091	4,054	247,896	Créances de nature commerciale .....	4
407	6,371	596	1,116	—	120	59,941	Entreprises publiques .....	5
14,662	11,134	61,727	42,358	200	880	485,342	Autres effets à recevoir .....	6
118,875	67,197	297,224	139,787	5,367	5,711	2,445,386	Total des effets à recevoir .....	7
							Prêts et avances:	
571,573	777,913	630,879	49,362	—	—	3,417,502	Aux entreprises publiques .....	8
436	2,572	2,475	309	—	—	24,154	Aux particuliers .....	9
2,845	47,054	32,812	23,848	—	416	532,867	Aux entreprises privées .....	10
3,455	1,210	3,201	—	—	—	232,790	Aux hôpitaux privés .....	11
952	9,198	5,992	—	—	—	66,033	Aux universités .....	12
266	503	2,973	2,727	—	42	22,285	À d'autres personnes ou organismes .....	13
579,527	838,450	678,332	76,246	—	458	4,295,631	Total des prêts et avances .....	14
							Placements (titres canadiens):	
3,580	8,909	85,744	11,914	—	—	235,576	Obligations intergouvernementales .....	15
							Entreprises publiques:	
213,782	65,657	378,792	340,563	—	—	4,080,824	Obligations .....	16
141,517	—	37,513	231,296	—	—	768,313	Actions .....	17
4,750	107,860	77,122	—	—	—	352,532	Autres titres .....	18
360,049	173,517	493,427	571,859	—	—	5,201,669	Total, entreprises publiques .....	19
							À l'extérieur du gouvernement:	
							Obligations:	
1,781	16,303	84,724	—	—	—	288,350	Corporations .....	20
5,855	1,203	—	—	—	—	21,984	Hôpitaux privés .....	21
3,269	—	54	—	—	—	1,219,313	Universités .....	22
10,564	4,011	1,427	—	—	—	68,003	Autres .....	23
21,469	21,517	86,205	—	—	—	1,597,650	Total des obligations .....	24
							Actions:	
600	4,226	84,309	26,168	—	—	143,091	Corporations .....	25
83,436	128,032	276,188	155,920	—	381	2,157,634	Divers autres titres .....	26
69,303	55,450	108,956	318,462	1,385	37	2,103,630	Hypothèques et contrats de vente .....	27
174,808	209,225	555,658	500,550	1,385	418	6,002,005	Total, à l'extérieur du gouvernement .....	28
538,437	391,651	1,134,829	1,084,323	1,385	418	11,439,250	Total des titres canadiens .....	29
							Autre avoir financier:	
—	—	14,117	10,679	—	—	3,832,364	Après des entreprises publiques .....	30
107,252	85,377	98,099	150,513	5,327	11,438	1,496,294	Après d'autres organismes .....	31
107,252	85,377	112,216	161,192	5,327	11,438	5,328,658	Total, autre avoir financier .....	32
1,576,193	1,745,524	2,992,862	1,743,186	20,546	37,275	27,334,526	Total de l'actif financier .....	33
1,554	1,925	1,683	716	978	909	1,204	\$ Par habitant (population au 1 <sup>er</sup> juin 1975) .....	34

(1) Comprendant l'actif financier de la Régie des Rentes du Québec au montant de \$3,519,071.

TABLE 18. Consolidated Provincial-local Government Liabilities, by Province  
At the End of the Fiscal Year Ended Nearest to December 31, 1975

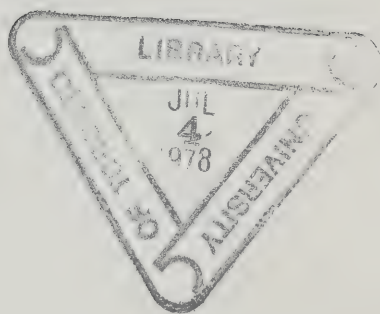
No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Edouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario
		thousands of dollars — milliers de dollars					
1	Borrowing from financial institutions .....	107,608	10,941	184,531	78,531	1,069,514	376,583
	Payables:						
2	To government enterprises .....	450	22	565	2,827	—	26,455
3	Trade accounts .....	3,801	11,598	66,233	76,461	726,789	196,544
4	Matured securities outstanding .....	—	27	—	385	—	—
5	Interest .....	2,814	3,058	23,663	22,288	193,904	27,002
6	To private hospitals .....	—	1,578	7,649	—	350,000	—
7	To universities .....	—	—	—	—	—	—
8	Other payables .....	26,594	3,729	32,696	22,400	92,620	341,627
9	Total payables .....	33,659	20,012	130,806	124,361	1,363,313	591,628
	Loans and advances:						
10	Intergovernment .....	78,589	14,323	64,313	42,826	383,755	171,824
11	To government enterprises .....	6,291	14,866	92,561	—	510,314	183,278
12	To others .....	—	17	—	5,000	—	312
13	Total loans and advances .....	84,880	29,206	156,874	47,826	894,069	355,414
	Treasury bills:						
14	Intergovernment transactions .....	—	—	—	—	91,513	—
15	Non-government transactions .....	—	—	—	10,605	—	325,000
16	Total treasury bills .....	—	—	—	10,605	91,513	325,000
17	Savings bonds .....	—	—	—	—	556,877	—
	Bonds and debentures issued:						
18	To Canada pension plan .....	183,855	36,903	369,020	278,773	51,502	5,189,565
19	To government enterprises .....	—	—	—	—	343,884	—
20	To trustee pension plans within own province .....	—	—	—	—	—	2,484,075
	On the market:						
21	Canada .....	334,257	73,106	217,882	141,450	5,526,709	3,927,843
22	United States .....	404,347	8,206	470,677	281,305	1,893,834	2,262,981
23	Foreign countries other than United States .....	295,294	—	71,001	30,543	373,939	56,445
24	Total issued on the market .....	1,033,898	81,312	759,560	453,298	7,794,482	6,247,269
25	Total bonds and debentures .....	1,217,753	118,215	1,128,580	732,071	8,189,868	13,920,909
26	Other securities .....	23,358	—	—	—	—	—
	Deposits due to:						
27	Government enterprises .....	—	—	—	—	—	289,444
28	Others .....	271	8,477	5,245	2,830	44,290	24,980
29	Total deposits due .....	271	8,477	5,245	2,830	44,290	314,424
30	Other liabilities .....	17,347	10,824	70,908	48,288	393,640	99,421
31	Total liabilities .....	1,484,876	197,675	1,676,944	1,044,512	12,603,084	15,983,379
32	Per capita (population as of June 1st 1975) ..... \$	2,705	1,690	2,045	1,571	2,040	1,956

TABLEAU 18. Le passif consolidé des gouvernements provinciaux et des administrations locales, par province  
A la fin de l'année financière terminée le plus près du 31 décembre 1975

Manitoba	Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		No
thousands of dollars — milliers de dollars								
204,260	80,765	172,445	170,423	388	1,698	2,457,687	Emprunts auprès d'institutions financières .....	1
							Effets à payer:	
1,215	430	10,161	181,805	—	171	224,101	Aux entreprises publiques .....	2
54,173	24,881	214,328	217,373	4,303	12,953	1,609,437	Comptes de nature commerciale .....	3
35	—	2	—	—	—	449	Titres échus en circulation .....	4
25,951	2,608	26,354	—	—	—	327,642	Intérêts .....	5
5,707	—	—	—	—	—	364,934	Aux hôpitaux privés .....	6
84	—	7,300	—	—	—	7,384	Aux universités .....	7
13,148	34,434	96,162	46,836	176	2,338	712,760	Autres effets à payer .....	8
100,313	62,353	354,307	446,014	4,479	15,462	3,246,707	Total des effets à payer .....	9
							Emprunts et avances:	
42,121	11,986	8,674	—	50,474	118,865	987,750	Intergouvernementaux .....	10
—	3,420	47,751	—	—	—	858,481	Aux entreprises publiques .....	11
—	146	—	—	—	—	5,475	À d'autres organismes .....	12
42,121	15,552	56,425	—	50,474	118,865	1,851,706	Total des emprunts et avances .....	13
							Bons du Trésor:	
1,657	14,880	1,062	1,500	—	—	110,612	Transactions intergouvernementales .....	14
52,000	5,645	45,948	—	—	—	439,198	Transactions non-gouvernementales .....	15
53,657	20,525	47,010	1,500	—	—	549,810	Total des bons du Trésor .....	16
58,601	5,751	—	—	—	—	621,229	Obligations d'épargne .....	17
							Obligations:	
545,283	426,664	900,912	508,397	—	—	8,490,874	Détenues par le Régime de pension du Canada .....	18
—	17,635	—	—	—	—	361,519	Détenues par les entreprises publiques .....	19
—	9,641	—	34,139	—	—	2,527,855	Émises aux caisses provinciales de retraite en fiducie .....	20
							Émises sur le marché:	
384,195	394,597	247,985	450,264	—	—	11,698,288	Intérieur .....	21
303,738	120,036	163,013	405,812	—	—	6,313,949	Des États-Unis d'Amérique .....	22
127,928	—	11,656	52,322	—	—	1,019,128	Étranger autre que les États-Unis .....	23
815,861	514,633	422,654	908,398	—	—	19,031,365	Émissions totales sur le marché .....	24
1,361,144	968,573	1,323,566	1,450,934	—	—	30,411,613	Total des obligations .....	25
—	—	—	—	—	—	23,358	Autres titres .....	26
							Dépôts dus:	
60,151	70,600	—	—	—	—	420,195	Aux entreprises publiques .....	27
25,136	13	14,358	2,537	1,990	681	130,808	À d'autres organismes .....	28
85,287	70,613	14,358	2,537	1,990	681	551,003	Total des dépôts dus .....	29
24,991	12,409	197,289	63,473	5,444	4,522	948,556	Diverses autres créances .....	30
1,930,374	1,236,541	2,165,400	2,134,881	62,775	141,228	40,661,669	Total du passif .....	31
1,904	1,363	1,218	877	2,989	3,445	1,791	\$ Par habitant (population au 1 <sup>er</sup> juin 1975) .....	32







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